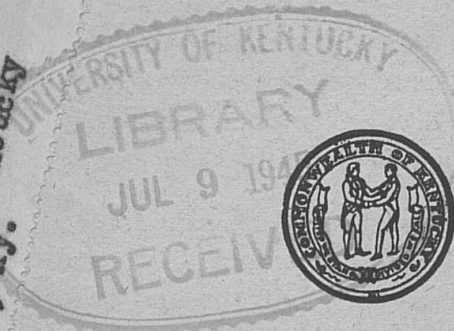


● Commonwealth of Kentucky ●
EDUCATIONAL BULLETIN

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

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FOREWORD

The object of this bulletin is to present certain data pertaining to the financial support, financial ability, and inequalities *still* existing among the county and independent school districts in Kentucky. Purposely this publication follows a pattern similar to the bulletin published in April 1939; January, 1941; and April, 1943.

These comparable data may enable school administrators, students of education, and patrons of our schools to study quantitatively and to evaluate objectively, certain financial trends and tendencies in the public schools*of the Commonwealth.

This bulletin was prepared by Dr. J. D. Falls, Chief of the Bureau of Finance. Owing to the importance of its contents, I invite the thoughtful consideration of both patrons and school officials to the information presented herein. This information should be of assistance in improving the financial program of the different school districts of the state.

JOHN FRED WILLIAMS
Superintendent Public Instruction

FINANCIAL SUPPORT, FINANCIAL ABILITY, AND INEQUALITIES IN VARIOUS SCHOOL DISTRICTS IN KENTUCKY

Introduction

The purpose of this bulletin is to release data and information pertaining to certain financial phases of the common public school systems of Kentucky. These data have been assembled in tables comparable to those published in similar bulletins in previous years treating the financial status at various developmental stages of these schools. This quantitative presentation is divided into three sections:

Section I concerns the distributions of teachers' salaries in county and independent districts for the school year of 1944-45.

Section II relates to some comparisons in (a) increases in average annual salaries; (b) increases in basal salaries; (c) rates paid teachers per hour of college training, and rates per year of teaching experience; and (d) length of school term in county schools.

Section III deals with the financial support of education in the State and in each local school district for 1944-45. All data and information are substantiated by records and reports in the files of the Bureau of Finance in the State Department of Education.

SECTION I

The approved salary schedules of all the 257 school districts for 1944-45 indicate that there are now 17,710 full-time teaching positions in the common schools in Kentucky. There were 18,871 such teaching positions in 1940-41,¹ and 18,180 in 1942-43,² or a total reduction of 1,161 full-time teaching positions since our entering the World War II. At present these 17,710 full-time teachers are distributed as follows: County school districts, 11,966; independent districts other than those in cities of the first four classes 1,048; and those in the first four classes 4,696.

Method of Treatment: The monthly salary of each full-time teacher has been translated into an annual salary. The annual salaries in all approved schedules have been tabulated and the medians calculated with respect to teaching levels, race and sex.

¹ See Bul. 11, January, 1941, for further references to school year, 1940-41.

² See Bul. 2, April, 1943, for further references to school year, 1942-43.

Table I

It is seen that the median or typical annual salary of all teachers received in the county systems, is \$960 in 1944-45. This is an annual increase of \$299 over 1942-43, and \$349 over 1940-41. See this Table for median salaries of teaching levels, races, sex.

Table II

The median annual salary of teachers in all independent districts other than those in cities of the first four classes is \$1,193 for 1944-45. This is an increase of \$281 over 1942-43, and \$356 over 1940-41. See this Table for median salaries of teaching levels, races and sex.

Table III

The typical annual salary for all teachers in cities of the first four classes in 1944-45 is \$1,635. This is an increase of \$282 over 1942-43, and \$349 over 1940-41. See this Table for median salaries of teaching levels, races and sex.

Table IV

The median salary for all teachers in all districts (257) for 1944-45 is \$1,094. This is an increase of \$312 over 1942-43, and \$377 over 1940-41. By further inspection and comparison it may be noted that in 1940-41 there were 2,398 teachers in the State who received less than \$500 annually. In 1942-43, there were 1,229 who received less than this amount. In 1944-45 only 29 teachers received less than \$500. A \$500 annual salary is equivalent to \$9.62 per week over a fifty-two week period. Surely no community can expect very much service from any teacher with such meager pay. This is \$594 below the average for the State. The approximate average state basal salary is \$92 per month—equivalent to \$644 for seven-month term, and \$828 for a nine-month term.

Progress certainly has been made during the last four years, but there is still much to be done in raising teachers' salaries to fair wages, and keeping them on a more permanent basis, lest they fluctuate from year to year thus forcing the most capable teachers to leave the profession.

Table V

These data are presented primarily to show the relative differences in the salaries of the 17,710 men and women teaching in the State. In 1940-41 there were 5,973 men and 12,898 women whose average salaries were \$738 and \$710 respectively; in 1942-43 4,190

men and 13,990 women whose average salaries were \$905 and \$761 respectively; and in 1944-45, there are only 2,410 men and 15,300 women whose average annual salaries are \$1,433 and \$1,071 respectively. There is still much to be done to bring about the proper functioning of the single salary schedule—equal pay for equal training and service regardless of teaching level, sex or race.

Table VI

The purpose of this Table is to call attention to the differences still existing between the white and colored teachers of the State. The State median annual salary of white teachers in 1940-41 was \$706; in 1942-43, it was \$769; and in 1944-45 it is \$1,085 or a total increase of \$379 during this four-year period. The State median annual salary of colored teachers in 1940-41 was \$807; in 1942-43 it was \$907; and in 1944-45 it is \$1,225 or a total increase of \$418. Although this increase may seem out of proportion to that of the white teachers, but in the independent districts where the colored teachers are largely concentrated, their salaries are still too far below the salaries of the white teachers in those particular districts. In many of the larger independent districts, and some of the more wealthy county districts the single salary schedule is functioning; but in the smaller and less wealthy districts the differentials are still too great.

Table VII

This is a comparison between the salaries of elementary and high-school teachers. In 1940-41 there were 13,547 elementary teachers and 5,324 high-school teachers whose average annual salaries were \$625 and \$1,069 respectively; in 1942-43, \$676 and \$1,139 respectively; and in 1944-45, \$984 and \$1,456 respectively. Again, it is seen that the single salary schedule is not being properly administered especially in the smaller independent and poorer county districts.

However, it should be emphasized that the typical annual high-school salary involves principals, coaches, vocational agriculture teachers, and home economics teachers who uniformly receive higher salaries than high-school teachers do; and that, on the average, high-school teachers have more professional training than elementary teachers. It should be mentioned that, since the lengths of the school terms vary from seven to ten months in different districts, the annual salaries, perforce, vary mathematically.

Tables VIII, IX, X

These Tables deal with the salaries of white and colored teachers in the 257 county and independent districts of the State for 1944-45, without respect to grade level or sex. The medians are not calculated. However, anyone desiring to compare one school district with any other, or a geographical group with other groups of districts in the State, may find the tables useful for determining the medians, quartiles or centiles for districts considered.

SECTION II

The data presented in Section II are taken from the same sources as those treated in Section I, which are the approved teachers' salary schedules for 1944-45. Certain comparisons are made to indicate any progress that may have been accomplished over a period of time.

Table XI

Herein is presented a summary of all the median salaries of teachers according to teaching levels, races and sex, in county and independent districts for 1942-43 and 1944-45. The annual-salary increases are also shown.

Table XII

These data show comparisons of the teachers' basal salaries in 1943-44 and 1944-45, for the county and independent districts. In 1943-44 the median basal salaries for county and all independent districts were \$71 and \$74 respectively; and in 1944-45 the medians are approximately \$92 and \$91 respectively.

Table XIII

This table presents the arrays of rates paid in county districts per college semester hour and per year of teaching experience; and the frequency of each rate. Also the maximum numbers of years or upper limits accredited in 120 counties for teaching experience are shown. The mean average rate paid per college semester hour is \$0.24, and that paid per year for teaching experience is \$1.67. The mean average of the maximum number of years allowed for payment on teaching experience is 4.85 years.

Table XIV

This Table refers to the lengths of elementary school terms in county and independent districts for 1943-44 and 1944-45. Since practically all high schools in these districts are in session nine or

more months, they are not considered herein. The mean average length of the county elementary school term in 1943-44 was 7.55 months, and in 1944-45 it is 7.69. The mean average length of independent elementary school term in 1943-44 was 8.94 months, while in 1944-45 it is 9.08. During this period the county, elementary school term was lengthened by approximately three days, and to that of the independent schools was added one more day.

SECTION III

The statistical presentation in Section III of this study indicates the present financial support, the financial ability, and inequalities still existing among the various public school districts in Kentucky. The assessed valuations and tax rates were obtained from the general budget for 1944-45.

Table XV

This table points out in Column 4, these differentials as measured by the ratios of census pupils to assessments of corporate and non-corporate property in each county-school district. Following the pattern of other similar bulletins, the writer has not considered poll tax, levy on bank shares, allowance for collection of school taxes and delinquent taxes, subdistrict tax or whiskey withdrawal tax. It is true, by eliminating these incomes not common to all districts in the State, that the foundational data are kept comparable so far as general property and assessment of tax-paying franchise corporations are concerned; but to omit these noncommensurate incomes is to fail to depict the total actual inequalities among all districts. Even Woodford County with its per census-pupil assessment of \$10,717 and tax levy of 30 cents, and Clinton County with its per census-pupil assessment wealth of \$408 and tax rate of 75 cents, do not present the total picture of inequalities in the support of public education in these two districts.

To portray a more nearly total picture, the total local incomes of all districts should be considered. However, these data herein introduced, do suggest certain trends and tendencies in the support of the public schools in local districts.

Table XVI

This Table relates to the same foundational data in independent school districts not included in cities of the first four classes, as are displayed in Table 15. Here, too, serious inequalities still exist even in the smaller communities. Note Anchorage with its per census-

pupil assessment of \$8,663, and Gatliff with \$205 per census-pupil assessment.

Table XVII

Table 17 embracing cities of the first four classes, concerns the same type of foundational data as in Tables 15 and 16 and similar comparisons may be made. Note that Fort Thomas has \$9,132 per census-pupil wealth while Corbin has \$1,129.

It is evident from the wide range displayed in Tables 15, 16 and 17, that equal educational opportunities simply do not exist in this State. Louisville is able to maintain a much better system of schools by levying only 74½ cents for general educational purposes, than many other communities maintain by levying their maximum rates.

Table XVIII

This is a summarization of Tables 15, 16 and 17. Here the medians and ranges have been calculated. Column "State at Large," gives the totals of the three types of districts. By taking the median, \$2,267, as the typical amount of money back of each census-pupil assessment of corporate and non-corporate property, fair comparisons may be made among these three types of districts. The median for the 120 county districts is \$2,000; that of the independent school districts except cities of the first four classes is \$2,354; and the median of the independent school districts in cities of the first four classes, is \$2,875.

The ranges in these three types of districts are \$10,309, \$8,458, and \$8,003 respectively; while that for the State at Large is \$10,512. The latter range indicates a very wide divergency or median deviation in considering the State as a whole.

Table XIX

This Table has two main purposes: (a) to show how much money is back of each census pupil when local assessment income from fixed levy plus census per capita money, is considered; and (b) how much money *would be* back of each census pupil when local assessment income from the maximum levy plus census per capita money, is reflected.

Only thirteen counties did not levy the maximum of 75 cents for general school purposes for 1944-45: Anderson, Bourbon, Boyle, Clark, Estill, Franklin, Garrard, Harrison, Jessamine, Lewis, Montgomery, Nelson, and Woodford. The latter made a levy of only 30

cents. Some of these counties can ill afford to levy less than the maximum. Mason and Carter have exceeded the maximum levy for regular school purposes, by 21 cents and 25 cents respectively, to administer better educational program. Section 160.150 Kentucky Revised Statutes permits such special levies.

The significance of the various factors in this Table is so obvious, that further discussion would be superfluous. However, it may be added that Column 10 contains the maximum levy that may be made for general school purposes in county districts. The legal authority is found in sections 160.490; and 160.150, subsection 5, Kentucky Revised Statutes.

Table XX

This Table concerns the calculations for distributing the special State Equalization Fund of \$1,500,000 appropriated by the General Assembly of 1944, for the purpose of aiding school districts whose total net recurring revenue was not sufficient to yield as much as \$40 per pupil in average daily membership. The amount of recurring revenue for each district was obtained from the annual financial reports of June 30, 1943.

As an explanation of this Table the first row of figures may be read: Clinton County had a need-ability index of \$22.37 as shown in column 2, which means that it needed \$17.63 more ($\$40.00 - \22.37) per pupil in average daily membership to place \$40 back of each of the 1,812 children as indicated in Column 3. Now 1,812 times \$40 equals \$72,480, the total amount needed. But Clinton County already had only \$40,507.05 net ability from recurring revenue, so the difference of \$31,972.95 would have been made up from the Equalization Fund of \$1,500,000, if this sum had been sufficient to make up also the total deficiencies in all other participating districts. Since it would have taken \$2,418,333.43 as indicated in total of column 6 to guarantee \$40 per average daily membership pupil, therefore, under the law, each qualified district had to share proportionately in the \$1,500,000. Thus the Clinton County district received approximately 62.013% of the amount required (\$31,972.95) to make \$40 available, which equaled to \$19,827.39.

Note: When Estill County failed to qualify, its potential share and the fractional part not originally distributed were prorated to all other qualified districts. In this manner Clinton County received a redistributed amount of \$67.42.

TABLE I

Distribution of Annual Salaries of Full-Time Teachers in County School Districts of Kentucky, as Shown in Approved Schedules for 1944-1945†

Annual Salary* Inter.	White				Colored				Total
	Elementary		High School		Elementary		High School		
	Men	Women	Men	Women	Men	Women	Men	Women	
\$2,500-	3	-----	95	3	-----	-----	-----	-----	101
2,400-	-----	-----	22	3	-----	-----	-----	-----	25
2,300-	-----	1	12	6	-----	-----	-----	-----	19
2,200-	1	-----	26	5	1	-----	-----	-----	33
2,100-	4	8	18	5	-----	-----	-----	-----	35
2,000-	5	4	33	6	-----	-----	2	-----	50
1,900-	2	5	34	38	-----	1	-----	1	81
1,800-	3	12	56	40	1	1	-----	-----	113
1,700-	7	11	38	30	8	2	1	-----	97
1,600-	12	143	61	64	-----	14	-----	-----	294
1,550-	5	77	28	30	-----	-----	-----	-----	140
1,500-	8	58	29	38	1	1	-----	-----	135
1,450-	6	19	29	64	-----	-----	2	-----	120
1,400-	7	46	42	154	-----	1	3	3	256
1,350-	10	36	21	105	1	1	1	2	177
1,300-	18	124	20	117	1	10	-----	4	294
1,250-	14	164	21	78	2	9	2	2	292
1,200-	25	224	22	188	2	12	2	3	478
1,150-	28	290	19	127	-----	21	-----	2	487
1,100-	44	354	25	80	-----	24	-----	4	531
1,050-	38	515	22	111	2	28	4	6	726
1,000-	74	585	13	86	2	27	-----	-----	787
950-	70	692	10	84	3	37	-----	1	897
900-	56	788	14	48	3	30	-----	1	940
850-	71	796	7	43	1	33	-----	-----	951
800-	103	810	5	27	2	30	-----	-----	977
750-	69	709	4	17	1	55	-----	-----	855
700-	67	718	2	5	2	28	-----	-----	822
650-	72	496	-----	1	2	20	-----	-----	591
600-	36	338	-----	-----	2	5	-----	-----	381
550-	5	170	-----	-----	-----	3	-----	-----	178
500-	1	71	-----	-----	-----	2	-----	-----	74
450-	-----	20	-----	-----	-----	-----	-----	-----	20
400-	1	8	-----	-----	-----	-----	-----	-----	9
Totals	865	8,292	728	1,603	37	395	17	29	11,966
Medians	907	901	1,651	1,246	1,063	936	1,375	1,208	960

† Data are taken from approved salary schedules for 1944-45.

* Intervals considered as continuous series from lower limits, (i.e. \$400-449.99).

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 1944-1945†

Annual Salary* Inter.	White				Colored				Total
	Elementary		High School		Elementary		High School		
	Men	Women	Men	Women	Men	Women	Men	Women	
\$2,500-	-----	-----	10	-----	-----	-----	-----	-----	10
2,400-	-----	-----	2	-----	-----	-----	-----	-----	2
2,300-	-----	-----	1	-----	-----	-----	1	-----	2
2,200-	-----	-----	3	-----	-----	-----	-----	-----	3
2,100-	-----	1	1	-----	-----	-----	-----	-----	2
2,000-	1	-----	6	3	-----	-----	-----	-----	10
1,900-	-----	-----	1	3	-----	-----	-----	-----	4
1,800-	-----	5	1	2	-----	-----	1	-----	9
1,700-	1	13	2	7	-----	-----	-----	-----	23
1,600-	2	6	6	25	-----	-----	1	-----	40
1,550-	-----	6	4	7	-----	-----	1	-----	18
1,500-	-----	20	4	18	-----	2	3	1	48
1,450-	-----	9	-----	17	-----	-----	-----	-----	26
1,400-	-----	41	5	20	1	2	-----	3	72
1,350-	-----	21	4	22	-----	2	1	1	51
1,300-	1	30	2	21	-----	2	-----	1	57
1,250-	-----	35	-----	24	-----	-----	-----	5	64
1,200-	-----	35	3	23	-----	8	1	1	71
1,150-	1	51	1	25	-----	7	1	-----	86
1,100-	2	50	3	23	-----	4	-----	-----	82
1,050-	-----	64	1	31	-----	5	1	-----	102
1,000-	3	36	2	20	-----	9	-----	1	71
950-	1	52	1	18	-----	10	-----	2	84
900-	1	41	-----	9	2	5	-----	1	59
850-	-----	19	-----	3	-----	6	-----	1	29
800-	2	10	-----	-----	-----	5	-----	-----	17
750-	-----	6	-----	-----	-----	-----	-----	-----	6
700-	-----	-----	-----	-----	-----	-----	-----	-----	-----
650-	-----	-----	-----	-----	-----	-----	-----	-----	-----
600-	-----	-----	-----	-----	-----	-----	-----	-----	-----
550-	-----	-----	-----	-----	-----	-----	-----	-----	-----
500-	-----	-----	-----	-----	-----	-----	-----	-----	-----
450-	-----	-----	-----	-----	-----	-----	-----	-----	-----
400-	-----	-----	-----	-----	-----	-----	-----	-----	-----
Totals	15	551	63	321	3	67	11	17	1,048
Medians	1,113	1,148	1,625	1,268	938	1,042	1,525	1,525	1,193

† Data are taken from approved salary schedules for 1944-45.

* Intervals considered as continuous series from lower limits, (i.e. \$400-449.99).

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 1944-1945†

Annual Salary* Inter.	White				Colored				Total
	Elementary		High School		Elementary		High School		
	Men	Women	Men	Women	Men	Women	Men	Women	
\$2,500-	15	217	183	223	6	50	20	33	747
2,400-	.....	37	22	23	.....	10	2	8	102
2,300-	1	45	22	22	.....	9	3	4	106
2,200-	3	81	34	50	2	26	4	8	208
2,100-	9	39	26	36	1	6	3	2	122
2,000-	8	61	28	48	2	21	5	5	178
1,900-	4	78	18	41	1	8	8	13	171
1,800-	4	175	23	60	1	30	6	10	309
1,700-	2	117	19	89	.....	13	5	8	253
1,600-	5	84	16	98	3	8	15	6	235
1,550-	2	69	9	39	.....	3	3	4	129
1,500-	.....	68	11	102	.....	13	7	12	213
1,450-	2	84	5	66	.....	11	6	15	189
1,400-	2	142	10	88	.....	11	6	5	264
1,350-	1	95	6	52	.....	3	5	6	168
1,300-	2	115	5	63	1	7	8	20	221
1,250-	1	91	6	74	1	12	3	9	197
1,200-	1	120	2	45	1	13	5	7	194
1,150-	1	116	3	27	.....	17	5	9	178
1,100-	1	84	.....	15	1	13	6	13	133
1,050-	1	81	1	16	.....	20	6	9	134
1,000-	.....	50	.....	19	3	38	.....	8	118
950-	.....	41	.....	1	.....	12	.....	9	63
900-	.....	21	.....	1	2	9	1	5	39
850-	.....	9	.....	.....	.....	9	.....	1	19
800-	.....	2	.....	.....	.....	3	.....	.....	5
750-	.....	1	.....	.....	.....	.....	.....	.....	1
700-	.....	.....	.....	.....	.....	.....	.....	.....	.....
650-	.....	.....	.....	.....	.....	.....	.....	.....	.....
600-	.....	.....	.....	.....	.....	.....	.....	.....	.....
550-	.....	.....	.....	.....	.....	.....	.....	.....	.....
500-	.....	.....	.....	.....	.....	.....	.....	.....	.....
450-	.....	.....	.....	.....	.....	.....	.....	.....	.....
400-	.....	.....	.....	.....	.....	.....	.....	.....	.....
Totals	65	2,123	449	1,298	25	375	132	229	4,696
Medians	2,044	1,507	2,311	1,642	1,850	1,537	1,633	1,495	1,635

† Data are taken from approved salary schedules for 1944-45.

* Intervals considered as continuous series from lower limits, (i.e. \$400-449.99).

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 1944-1945†

Annual Salary* Inter.	White				Colored				Total
	Elementary		High School		Elementary		High School		
	Men	Women	Men	Women	Men	Women	Men	Women	
\$2,500-	18	217	288	226	6	50	20	33	858
2,400-	-----	37	46	26	-----	10	2	8	129
2,300-	1	46	35	28	-----	9	4	4	127
2,200-	4	81	63	55	3	26	4	8	244
2,100-	13	48	45	41	1	6	3	2	159
2,000-	14	65	67	57	2	21	7	5	238
1,900-	6	83	53	82	1	9	8	14	256
1,800-	7	192	80	102	2	31	7	10	431
1,700-	10	141	59	126	8	15	6	8	373
1,600-	19	233	83	187	3	22	16	6	569
1,550-	7	149	41	78	-----	3	4	4	286
1,500-	8	143	44	156	1	16	10	13	391
1,450-	8	112	34	140	-----	11	8	15	328
1,400-	9	229	57	262	1	14	9	11	592
1,350-	11	152	31	186	1	6	7	9	403
1,300-	21	269	27	201	2	18	8	25	571
1,250-	15	290	27	176	3	21	5	16	553
1,200-	26	379	27	255	3	33	8	11	742
1,150-	30	457	23	179	-----	45	6	11	751
1,100-	47	488	28	118	1	41	6	17	746
1,050-	39	660	24	158	2	58	11	15	967
1,000-	77	671	15	125	5	69	-----	9	971
950-	71	785	11	103	3	60	-----	12	1,045
900-	57	853	14	58	7	44	1	7	1,041
850-	71	824	7	47	1	47	-----	2	999
800-	105	822	5	27	2	38	-----	-----	999
750-	69	716	4	17	1	56	-----	-----	863
700-	67	721	2	5	2	28	-----	-----	825
650-	72	496	-----	1	2	20	-----	-----	591
600-	36	338	-----	-----	2	5	-----	-----	381
550-	5	170	-----	-----	-----	3	-----	-----	178
500-	1	71	-----	-----	-----	2	-----	-----	74
450-	-----	20	-----	-----	-----	-----	-----	-----	20
400-	1	8	-----	-----	-----	-----	-----	-----	9
Totals	945	10,966	1,240	3,222	65	837	160	275	17,710
Medians	940	978	1,871	1,388	1,275	1,090	1,563	1,416	1,094

† Data are taken from approved salary schedules for 1944-45.

* Intervals considered as continuous series from lower limits, (i.e. \$400-449.99).

TABLE V

Distribution of Annual Salaries of All Full-Time Teachers in Kentucky, by Sex, as Shown in Schedules for 1944-1945†

Annual Salary* Inter.	Elementary and High School		Totals
	Women	Men	
\$2,500-	526	332	858
2,400-	81	48	129
2,300-	87	40	127
2,200-	170	74	244
2,100-	97	62	159
2,000-	148	90	238
1,900-	188	68	256
1,800-	335	96	431
1,700-	290	83	373
1,600-	448	121	569
1,550-	234	52	286
1,500-	328	63	391
1,450-	278	50	328
1,400-	516	76	592
1,350-	353	50	403
1,300-	513	58	571
1,250-	503	50	553
1,200-	678	64	742
1,150-	692	59	751
1,100-	664	82	746
1,050-	891	76	967
1,000-	873	97	971
950-	960	85	1,045
900-	962	79	1,041
850-	920	79	999
800-	887	112	999
750-	789	74	863
700-	754	71	825
650-	517	74	591
600-	343	38	381
550-	173	5	178
500-	73	1	74
450-	20	-----	20
400-	8	1	9
Totals	15,300	2,410	17,710
Medians	1,071	1,433	1,094

† Data are taken from approved salary schedules for 1944-45.

* Intervals considered as continuous series from lower limits, (i.e. \$400-449.99).

TABLE VI

Distribution of Annual Salaries of All White and Colored Full-Time Teachers in Kentucky as Shown in Schedules for 1944-1945†

Annual Salary* Inter.	White	Colored	Totals
\$2,500-	749	109	858
2,400-	109	20	129
2,300-	110	17	127
2,200-	203	41	244
2,100-	147	12	159
2,000-	203	35	238
1,900-	224	32	256
1,800-	381	50	431
1,700-	336	37	373
1,600-	522	47	569
1,550-	275	11	286
1,500-	351	40	391
1,450-	294	34	328
1,400-	557	35	592
1,350-	380	23	403
1,300-	518	53	571
1,250-	508	45	553
1,200-	687	55	742
1,150-	689	62	751
1,100-	681	65	746
1,050-	881	86	967
1,000-	888	83	971
950-	970	75	1,045
900-	982	59	1,041
850-	949	50	999
800-	959	40	999
750-	806	57	863
700-	795	30	825
650-	569	22	591
600-	374	7	381
550-	175	3	178
500-	72	2	74
450-	20	-----	20
400-	9	-----	9
Totals	16,373	1,337	17,710
Medians	1,085	1,225	1,094

† Data are taken from approved salary schedules for 1944-45.

* Intervals considered as continuous series from lower limits, (i.e. \$400-449.99).

TABLE VII
Distribution of Annual Salaries of All Full-Time Elementary and High School Teachers in Kentucky, as Shown in Approved Schedules for 1944-1945†

Annual Salary* Inter.	White and Colored		Totals
	Elementary Men and Women	High School Men and Women	
\$2,500-	291	567	858
2,400-	47	82	129
2,300-	56	71	127
2,200-	114	130	244
2,100-	68	91	159
2,000-	102	136	238
1,900-	99	157	256
1,800-	232	199	431
1,700-	174	199	373
1,600-	277	292	569
1,550-	159	127	286
1,500-	168	223	391
1,450-	131	197	328
1,400-	253	339	592
1,350-	170	233	403
1,300-	310	261	571
1,250-	329	224	553
1,200-	441	301	742
1,150-	532	219	751
1,100-	577	169	746
1,050-	759	208	967
1,000-	822	149	971
950-	919	126	1,045
900-	961	80	1,041
850-	943	56	999
800-	967	32	999
750-	842	21	863
700-	818	7	825
650-	590	1	591
600-	381	.....	381
550-	178	.....	178
500-	74	.....	74
450-	20	.....	20
400-	9	.....	9
Totals	12,813	4,897	17,710
Medians	984	1,456	1,094

† Data are taken from approved salary schedules for 1944-45.

* Intervals considered as continuous series from lower limits, (i.e. \$400-449.99).

The tables on the preceding pages, Tables 1-7, show the frequency distribution of annual salaries. Those tables on the following pages, Tables 8-20, show in detail certain data pertaining to the financial support, financial ability, and inequalities existing among the school districts in Kentucky.

TABLE VIII

Distribution of Salaries of Full-Time Teachers (Grades 1-12) in County Districts, as Shown in Approved Schedules for 1944-1945

106

Name of School District	ANNUAL SALARIES IN DOLLARS																	
	\$400-449	\$450-499	\$500-549	\$550-599	\$600-649	\$650-699	\$700-749	\$750-799	\$800-849	\$850-899	\$900-949	\$950-999	\$1,000-1,049	\$1,050-1,099	\$1,100-1,149	\$1,150-1,199	\$1,200-1,249	\$1,250-1,299
Adair	W								19	6	29	33						
	C								1			1	9	5			2	
Allen	W				22	7	24	8										
	C						1											5
Anderson	W								4	8	12	6	4		2			
	C											1						
Ballard	W				10	7	19	5	10	1	7	2	2	2				
	C					2	3	7			1							
Barren	W							7	11	8	5	15	20	20	2	3	8	
	C								1			2	3	4				
Bath	W						1	20	19	4			8			1		
	C						1	2										
Bell	W									30	27	25	26	26	15	17	1	5
	C														2	2		
Boone	W										4	2	3	12	2	8	2	10
	C																	
Bourbon	W											2	5	3	1	5	36	
	C																5	1
Boyd	W											2		2	6	11	3	4
	C											2						
Boyle	W										1		2	5	15	9	10	
	C														2	2		
Bracken	W							2	8	2	8	11	4	1	3	1	4	
	C																	
Breathitt	W			1		20	5	2	8	12	14	7			11			
	C																	

107

Breckinridge	W				40	5	18	5	3						1		12	1
	C				2	1	1	1									2	1
Bullitt	W									8	1	3	7	11	5	5	4	1
	C												1			1		
Butler	W									18	15	15	27	4			1	6
	C											2						
Caldwell	W		5	10	8	8	13	5		1	5		2	2			1	
	C				1	1	1	1										
Calloway	W	1	2		1	9	9	11	8			2	1	11			3	1
	C				1	1												
Campbell	W										1	1	3	7	7		6	
	C																	
Carlisle	W		4	5	6	6	6	6	2	1							1	1
	C					1												
Carroll	W						6	4	6	2	3				1	2		
	C									1								
Carter	W							3	32	31	14	24	23	11	6	8	6	2
	C																	
Casey	W								4	9	22	10	10	13	12	20	14	4
	C																	3
Christian	W				7	14	10	13	5	2		4	5	14	1			4
	C						1	23	10	3	2						1	
Clark	W												1	5	1	2	1	11
	C																	1
Clay	W									4	19	41	64	16	11			1
	C									1	1			1	1			2
Clinton	W									5	5	20	20					
	C												1					
Crittenden	W		24	21	6	11	3	3	2	1	1			2				1
	C		1															
Cumberland	W						4	2	9	6	7	22	4	1	5			1
	C						2								2			
Daviness	W												4	10	20	17	21	
	C														2			
Edmonson	W				4	8	6	6	29	3	2			3	2	1	2	1
	C							2										

* Intervals considered as continuous series from lower limits, (i.e. \$400-499.99).

TABLE VIII—Continued

Name of School District	ANNUAL SALARIES IN DOLLARS														Totals		
	\$1,300— \$1,349	\$1,350— \$1,399	\$1,400— \$1,449	\$1,450— \$1,499	\$1,500— \$1,549	\$1,550— \$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	Over \$2,500
Adair W				1													112
Allen W							1		1	1							72
Anderson W	5									2		1					45
Ballard W					2						3		1				84
Barren W	1		2	2				1	1								116
Bath W						1			2						1		60
Bell W	11	1	1		1		3	1	2	1							195
Boone W	3								4								51
Bourbon W			2				2	2	3	1							68
Boyd W	2	3	4		1		1	1	1		2						51
Boyle W		3					2		1	3						1	56
Bracken W		1									1						46
Breathitt W			1		4	7	11	6	2	1	1	2				2	122
Breckinridge W	1				1	1					2						97

108

Bullitt W					1	1	2	3				1					55
Butler W	1		1				1			2							93
Caldwell W										2							65
Calloway W				4		2	1	1									69
Campbell W	6	5				1		1	4							3	47
Carlisle W		1															40
Carroll W						1											26
Carter W			2	1	2	1			1		1						168
Casey W	4	1															126
Christian W									3	2							124
Clark W	19	3	1				1			1	1	1					64
Clay W	3		1	1	2		1	1	3			1		1		1	177
Clinton W												1					52
Crittenden W																	76
Cumberland W					1		1		1							1	69
Daviess W	1	6	3	3	3		4		4		1	1		1	2		104
Edmonson W	1		2	1			2									1	75
Elliott W			4			1			1		1					1	72
Estill W		1	1		1				1			1				1	95

109

TABLE VIII—Continued

Name of School District	ANNUAL SALARIES IN DOLLARS																	
	\$400— \$449	\$450— \$499	\$500— \$549	\$550— \$599	\$600— \$649	\$650— \$699	\$700— \$749	\$750— \$799	\$800— \$849	\$850— \$899	\$900— \$949	\$950— \$999	\$1,000— \$1,049	\$1,050— \$1,099	\$1,100— \$1,149	\$1,150— \$1,199	\$1,200— \$1,249	\$1,250— \$1,299
Elliott	W							10	25	6	7	8	5	3				
Estill	W							20	25	4	13	16	5	2	1	1	2	
Fayette	W											1			14	2		25
Fleming	W			3	11	12	5	5	12	6	1	1	1	1	2	1	6	7
Floyd	W									29	43	26	22	17	53	4	10	20
Franklin	W															4	3	5
Fulton	W									4	5	4	6	2	5			
Gallatin	W								2	3	3	3	2	2				
Garrard	W				6	7	3	7	1	5	3	2	6	3	2	5	4	3
Grant	W											3	2	12	11	1	8	5
Graves	W				1	3	6	32	10	26	6	2	27		3	2	2	
Grayson	W						24	31	29	9	1		1	8	3		1	
Green	W					2	12	10	17	17	6							
Greenup	W						1	15	32	29	18	3	4					
	C																	
Hancock	W						9	5	8	5	6		2	2				
Hardin	W							2	1	9	7	3	32	15	4	5	1	14
Harlan	W										8	25	16	22	25	24	37	30
Harrison	W											2			1	10	11	29
Hart	W																1	
Henderson	W					19	12	5	16	17	4	5						
Henry	W							1	1	3	2	1	1					
Hickman	W							1	8	5	6	23	13	3	18		2	
Hopkins	W										6	7	9	3	6	5	2	5
Jackson	W																	
Jefferson	W																	
Jessamine	W																	
Johnson	W												3	8	19	4	10	1
Kenton	W																	
Knott	W																	
Knox	W																	
Larue	W																	
Laurel	W																	
	C																	

* Intervals considered as continuous series from lower limits, (i.e. \$400-499.99).

TABLE VIII—Continued

Name of School District	ANNUAL SALARIES IN DOLLARS															Totals	
	\$1,300— \$1,349	\$1,350— \$1,399	\$1,400— \$1,449	\$1,450— \$1,499	\$1,500— \$1,549	\$1,550— \$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	Over \$2,500		
Fayette	42	26	19	1	3	1	4		4		2	1		5		175	
Fleming	5	3	1			1				1		1			1	74	
Floyd	24	6	16	5	4	1	12	3			1				8	330	
Franklin	1		1								1				1	75	
Fulton	22	10	10	3	6	1	6						4		1	44	
Gallatin	2						2									1	22
Garrard					1		1		1	1						1	64
Grant	3	1		1	1			1	1	3		1				1	56
Graves	2		2													1	130
Grayson		2	1		1										1	112	
Green																	73
Greenup								1			2			2		116	
Hancock			1	1											1	41	
Hardin	2	2				2	2	2	1		3		1		1	120	

112

Harlan	19	13	36	9	3	3	6	2	1	1		1	2	2	2	3	372
Harrison			1	1	1			7	1	1	2		1	1		1	59
Hart	4	1	1		1				1			1				1	97
Henderson		2	2		5												99
Henry											1					3	69
Hickman						1	1				1		1				49
Hopkins		2	1		1	4	1								1	1	135
Jackson			8								1				1		106
Jefferson	1		2	6	46	72	134	16	15	36	3	10	6			2	369
Jessamine	1				1		14	3	2		1						53
Johnson	2	3	2			2	3		1	1	1	1	1			4	141
Kenton	8	8	14	10	2	3	7	5	3	1		1			2		98
Knott		1		2		1	1			1				1			184
Knox	1		1	2	1	1		1	3	2		1	2			5	185
Larue			1		1				1		1					1	54
Laurel		5					1	3									155
Lawrence	3	1	14	2	1	1	1	2	1			1				1	136
Lee	1						1	1		1				1		1	87
Leslie	1		1					1								1	131

113

TABLE VIII—Continued

Name of School District	ANNUAL SALARIES IN DOLLARS																	
	*\$400—\$449	\$450—\$499	\$500—\$549	\$550—\$599	\$600—\$649	\$650—\$699	\$700—\$749	\$750—\$799	\$800—\$849	\$850—\$899	\$900—\$949	\$950—\$999	\$1,000—\$1,049	\$1,050—\$1,099	\$1,100—\$1,149	\$1,150—\$1,199	\$1,200—\$1,249	\$1,250—\$1,299
Lawrence	W			1	12	22	6	2	16	6	17	6	4	4	7	1	3	1
	C																	
Lee	W				6	8	16	15	21	5	1						2	5
	C					1	1											
Leslie	W				2	28	13	9	7	32	8	5	10		2		10	1
	C																	
Letcher	W						64	13	12	8	39	23	17	4	3	4	2	4
	C												4					
Lewis	W							15	15	14	26	2	2	1		3	5	
	C																	
Lincoln	W					3	5	14	15	4	18	17	18	3	2		2	
	C								1			3	1					
Livingston	W	8	14	3	9	8	3	1	4		4							
	C				1	1												
Logan	W		7	7	32	10	8	5	2	7	4						1	3
	C				5	4	3	2										
Lyon	W						11	4	3	5	5	2	1					
	C									1								
Madison	W									6	5	27	37	1	7	7	4	1
	C									1	1	8		1				
Magoffin	W					23	48	7	30	15	2	2	2	1			5	
	C																	5
Marion	W									1	19	39	9	3			2	
	C											3	1					
Marshall	W					8	7	2	14	14	4						4	
	C																	
Martin	W						22	28	7	20	6				1	5	2	
	C																	

114

Mason	W									5	3	8	14	12	10	6	2	
	C																	
McCracken	W			1	5	37	8	1	12	7	1		1	1	3	1	1	1
	C																	
McCreary	W									5								
	C										3	9	7	8	13	11	5	4
McLean	W					7	16	9	5	2	7	3	1					
	C							1									1	
Meade	W				11	9	1	13	3	11	3	1	6					
	C									3								
Menifee	W					11	7	5	1	5	4	2	3	7				
	C																	
Mercer	W							2	6	25	10			1				
	C									1	1			1	11	1		
Metcalfe	W						6	14	6	16	10	3	1	1	1		3	1
	C				1	1	1	2	2									
Monroe	W							10	17	3	6	26	7	4	5	1	8	
	C										2	2	1	1	1			
Montgomery	W			1	4	2	5	2	2	5	15	1	2	1	1	1	1	
	C										3							
Morgan	W			6	52	11	23	13	5	3			1	15		3	1	1
	C																	
Muhlenberg	W						15	7	14	19	13	12	27	4	19	4	2	1
	C													2	4	2	1	
Nelson	W										1	6	3	17	18	24	3	2
	C																	
Nicholas	W					1				8	9	12						
	C																	
Ohio	W			6	8	7	5	15	9	14	15	8	5	29		2	1	
	C																	
Oldham	W											12	12	13	1		2	
	C																	
Owen	W			7	5	5	9	8	3	2	1	2	3					1
	C																	
Owsley	W						16	15	8	15	6	1		1				
	C																	

115

*Intervals considered as continuous series from lower limits, (i.e. \$400-499.99).

TABLE VIII—Continued

Name of School District	ANNUAL SALARIES IN DOLLARS														Totals		
	\$1,300— \$1,349	\$1,350— \$1,399	\$1,400— \$1,449	\$1,450— \$1,499	\$1,500— \$1,549	\$1,550— \$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	Over \$2,500
Letcher W	3	1	3	18		2	5		2							2	233
..... C																	
Lewis W	1	1		2	1				1	1							92
..... C																	
Lincoln W			1				4		2								113
..... C																	
Livingston W			2			1					1						60
..... C																	
Logan W							1	5				3	2				111
..... C																	
Lyon W																	33
..... C																	
Madison W			5						1		2				4		118
..... C																	
Magoffin W		2					1			1	1		1		2		148
..... C																	
Marion W	1							2			1						81
..... C																	
Marshall W			4	4			1	1	1			1				2	68
..... C			1														
Martin W							3				2						96
..... C																	
Mason W	1	4	5			2			1	1	1					3	84
..... C																	
McCracken W		1					1				1				1	3	89
..... C																	
McCreary W	10	4	5	1	5	1	2	2	4	1							95
..... C																	

116

McLean W		1		1			1					1					56
..... C																	
Meade W	1	1				1	1									1	66
..... C																	
Menifee W		4															50
..... C																	
Mercer W					5					1							64
..... C																	
Metcalfe W	1			1			2	1	1						1	1	77
..... C																	
Monroe W			2			2			3	1			1				100
..... C																	
Montgomery W									1						1		49
..... C																	
Morgan W			2						1	1					1	2	141
..... C																	
Muhlenberg W					2	3	4		1	1						2	160
..... C																	
Nelson W	7		2			1		1			1	1	2		1		90
..... C																	
Nicholas W					1											1	32
..... C																	
Ohio W					1		2	4	1			1		1	1		135
..... C																	
Oldham W		2									1	1	2				51
..... C																	
Owen W							2										47
..... C																	
Owsley W		3			1			1	1							1	69
..... C																	
Pendleton W		1					3										48
..... C																	
Perry W	11	6	8	17	3	2		4	2								253
..... C	3																
Pike W	5	2	23	8	5	15	17	2	9	1	2	1			2	5	451
..... C																	
Powell W								1								1	60
..... C																	

117

TABLE VIII—Continued

Name of School District	ANNUAL SALARIES IN DOLLARS																		
	\$400—\$449	\$450—\$499	\$500—\$549	\$550—\$599	\$600—\$649	\$650—\$699	\$700—\$749	\$750—\$799	\$800—\$849	\$850—\$899	\$900—\$949	\$950—\$999	\$1,000—\$1,049	\$1,050—\$1,099	\$1,100—\$1,149	\$1,150—\$1,199	\$1,200—\$1,249	\$1,250—\$1,299	
Pendleton	W							22	7	3	2	1	2	4				1	2
	C																		
Perry	W								1	18	23	19	17	7	24	19	42	22	
	C																		
Pike	W								19	43	25	58	47	64	60	16	9	11	
	C																		
Powell	W		7	21	12	6			1		6			2			1		
	C		1			1													
Pulaski	W							3	46	30	32	45	21	10	3	6	3	1	
	C																		
Robertson	W				4	1	2	2	3	1		1		1					
	C								1										
Rockcastle	W												9	18	4	30	15	13	
	C																		
Rowan	W					3	20	3	6	8	7		8	4	21	1			1
	C																		
Russell	W					2	12	11	6	11	30	3	1		4	3	4	1	5
	C							1	1										
Scott	W							1				1	1	2	15	7	15	3	1
	C															2	4		
Shelby	W											1	2	3	7	6	8	26	7
	C																		
Simpson	W						1	3	5	9	3		4	2	9	1	7	2	1
	C							1	1	2		1		4					
Spencer	W						8	5	2	4	7	6	1	1	1	2			
	C																		
Taylor	W				12	5	4	34	3	2	2	2							
	C				2		2	2		1					1			1	1
Todd	W							3	3		3	1	5	14	4		4	4	
	C							1	1		2	1	1	5	2				
Trigg	W			15	8	1	9	3	3		1			1					
	C					1	4	3	1										
Trimble	W							2	7	11	6	1		2					
	C																		
Union	W												1	4	8	16	3	14	
	C												1	1	1	2	2	2	
Warren	W						2	3	8	32	21	20				8	2	3	
	C									5	3	4							
Washington	W				2	6	7	16	11	5	3		4	1	6	1	1	1	2
	C						1	1	1										
Wayne	W										4	15	19	37	11	11			
	C														1				
Webster	W			8	8	3	10	15	6	5	4	3							
	C																		
Whitley	W										16	33	19	27	37	12	11		1
	C																		
Wolfe	W				26	31	5	9	8	2	7	3	1		1	1	1	1	
	C																		
Woodford	W									1			1		2	3	14	1	1
	C											3							
Total White		9	27	79	200	376	545	782	799	929	939	900	848	769	687	502	466	451	302
Total Colored		0	0	2	6	11	20	26	54	30	31	34	39	29	40	26	25	19	15
Grand Total		9	27	81	206	387	565	808	853	959	970	934	887	798	727	528	491	470	317

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																	
	\$400-\$449	\$450-\$499	\$500-\$549	\$550-\$599	\$600-\$649	\$650-\$699	\$700-\$749	\$750-\$799	\$800-\$849	\$850-\$899	\$900-\$949	\$950-\$999	\$1,000-\$1,049	\$1,050-\$1,099	\$1,100-\$1,149	\$1,150-\$1,199	\$1,200-\$1,249	\$1,250-\$1,299
Albany	W											1	1	4			1	
	C																	
Anchorage	W																	
	C																	
Artemus	W							1	1	2	1	1		1				
	C																	
Augusta	W													1		6	1	1
	C																	
Bardstown	W														1			
	C																	
Beechwood	W																	
	C																	
Benton	W							1	1	6				1				4
	C																	
Berea	W															1	2	7
	C																	
Bevier-Cleaton	W										2	1		1	1			
	C																	
Brodhead	W												1	3		2	2	
	C																	
Burgin	W													1	3	5	2	
	C														1			
Burkesville	W											1	6	2				
	C																	
Burnside	W								1			2						
	C										1	1	2	1				1
Cadiz	W													2				
	C														1	2		
Campbellsville	W												1	6	2	10		1
	C												1	1	2	2		
Carlisle	W										3	1		6	1			
	C								1		1							
Cave City	W										2	1	2	1		2	2	
	C													1				
Clay	W										5	3		1		2		
	C											1						
Cloverport	W										1	4	1				1	
	C																	
Cold Spring	W																	
	C																	
Columbia	W								3	3		3	4	1				
	C									2		1	1					
Crofton	W											4	1	1				
	C											1	1					
Dawson Springs	W												1	1	6	1	2	
	C																	
East Bernstadt	W									1	1	2	3					
	C																	
Eddyville	W										2	2	1	2				
	C											1						
Eminence	W										2	1		2	2			
	C												1					
Erlanger	W														1			2
	C																	
Fairview	W																2	3
	C																	
Falmouth	W										1	1				3	3	3
	C														1			
Ferguson	W										1			6	1		1	
	C																	
Gatliff	W															1	1	
	C																	
Glasgow	W														5	5	10	4
	C														1		4	

* Intervals considered as continuous series from lower limits, (i. e., \$400-499.99).

TABLE IX—Continued

Name of School District	ANNUAL SALARIES IN DOLLARS													Totals									
	\$1,200— 1,349	1,350— 1,499	1,500— 1,649	1,650— 1,799	1,800— 1,949	1,950— 2,099	2,100— 2,249	2,250— 2,399	2,400— 2,549	Over 2,550													
Albany	W													1									8
Anchorage	W						1	10	5	1					1	1							19
Artemus	W																						7
Augusta	W								1														11
Bardstown	W			1	4	1		6	1					1	1					1			22
Beechwood	W			1		4		2	1		5		4	1								1	14
Benton	W	1		1					2														17
Berea	W														1								11
Bevier-Cleaton	W		2																				7
Brodhead	W	1																					9
Burgin	W																						12
Burkesville	W	1																					12
Burnside	W																						7
Cadiz	W																						8

Campbellsville	W		2	1				2															28
Carlisle	W		1											1						1			16
Cave City	W		1																				12
Clay	W																						12
Cloverport	W		1			1		1															10
Cold Spring	W						1		2	1													5
Columbia	W					1			1													1	20
Crofton	W		1																				9
Dawson Springs	W		1					1															13
East Bernstadt	W																						7
Eddyville	W																						8
Eminence	W		1						1														12
Erlanger	W	6	5	8	1	3	3	2						1					1				33
Fairview	W	8	3	4																			20
Falmouth	W	1	1																				14
Ferguson	W	1	1																				11
Gatlin	W	1				2																	5
Glasgow	W	3	4	1																		2	40
Grand Rivers	W		1																				4

TABLE IX—Continued

Name of School District	ANNUAL SALARIES IN DOLLARS																	
	*\$400— \$449	\$450— \$499	\$500— \$549	\$550— \$599	\$600— \$649	\$650— \$699	\$700— \$749	\$750— \$799	\$800— \$849	\$850— \$899	\$900— \$949	\$950— \$999	\$1,000— \$1,049	\$1,050— \$1,099	\$1,100— \$1,149	\$1,150— \$1,199	\$1,200— \$1,249	\$1,250— \$1,299
Grand Rivers	W							1				1		2				
	C																	
Greensburg	W							1				4	1	2	1	4		
	C											1						
Greenup	W														2	1	7	
	C																	
Guthrie	W												4	2		2	1	
	C												1					
Hikes	W																	
	C																	
Hodgenville	W											4		1	3			
	C											1		1				
Horse Cave	W									1	1	2	2		3		1	
	C										1	3						
Jenkins	W																	4
	C																	
Kuttawa	W							1	1	3	2			2				
	C																	
Lancaster	W													4	1	4	1	
	C												1	3	1	1		
Lebanon Jct.	W										2		2		7			
	C																	
Leitchfield	W												2	2	6	2		
	C																	
Liberty	W										1	1	5	1		2	1	
	C																	
Livermore	W									1	3	1		5		1		
	C									1								
Livingston	W							1	2	1	1			1		1		
	C																	
London	W								1		2	4	3	7		4		2
	C											1	1					
Lone Jack	W																1	3
	C																	
Lynch	W															1	6	5
	C															1		2
McVeigh	W																	
	C																	
Middleburg	W									1	1	3			1			
	C																	
Midway	W									1	1		1	2				
	C									1			1					
Monticello	W											1	1		3	2	2	3
	C																	
Moreland	W											3	2		1			
	C									1								
Mt. Vernon	W												1	1	4	6	1	
	C																	
Munfordville	W											1	1	3	1	1		
	C																	
Owenton	W											2		6		2		
	C																	
Pembroke	W							1		1	1	3	2	2	2			1
	C																	
Raceland	W														2	1		5
	C																	
Ravenna	W																	7
	C																	
Science Hill	W												5			1		1
	C																	
Sebree	W							1		3		2		1				
	C																	
Sharpsburg	W											1	6					
	C											2						
Silver Grove	W														1			1
	C																	

TABLE IX—Continued

Name of School District	ANNUAL SALARIES IN DOLLARS													Totals			
	\$1,300— \$1,349	\$1,350— \$1,399	\$1,400— \$1,449	\$1,450— \$1,499	\$1,500— \$1,549	\$1,550— \$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	Over \$2,500
Greensburg W					1											1	16
..... C																	
Greenup W	1																11
..... C																	
Guthrie W	1																11
..... C																	
Hikes W								8									8
..... C																	
Hodgenville W			1				1									1	13
..... C																	
Horse Cave W		1	1														18
..... C					1	1											
Jenkins W	3	7	12	11	3	2	2										57
..... C		2	4		1	1				1		1				1	
Kuttawa W																	9
..... C																	
Lancaster W	1		1					1									19
..... C																	
Lebanon Jct. W																	11
..... C																	
Leitchfield W	1																13
..... C																	
Liberty W		1															12
..... C																	
Livermore W	1																13
..... C																	
Livingston W																	7
..... C																	

128

London W						1											26
..... C																	
Lone Jack W	2	2	3	1	2												14
..... C																	
Lynch W	2		3	2	17	2	4				1					1	47
..... C	1	1					3						1				
McVeigh W		1															8
..... C			1														
Middleburg W																	6
..... C																	
Midway W		6					2										15
..... C																	
Monticello W	1																13
..... C																	
Moreland W																	7
..... C																	
Mt. Vernon W					1											1	15
..... C																	
Munfordville W						1										1	9
..... C																	
Owenton W																1	12
..... C																	
Pembroke W																	13
..... C																	
Raceland W	3		13	1		1					1						27
..... C																	
Ravenna W																	7
..... C																	
Science Hill W																	7
..... C																	
Sebree W																	8
..... C																	
Sharpsburg W																	9
..... C																	
Silver Grove W	3		1							1							7
..... C																	
Southgate W			1		2		2	1									6
..... C																	

129

TABLE IX—Continued

Name of School District	ANNUAL SALARIES IN DOLLARS																	
	\$400—\$499	\$450—\$499	\$500—\$549	\$550—\$599	\$600—\$649	\$650—\$699	\$700—\$749	\$750—\$799	\$800—\$849	\$850—\$899	\$900—\$949	\$950—\$999	\$1,000—\$1,049	\$1,050—\$1,099	\$1,100—\$1,149	\$1,150—\$1,199	\$1,200—\$1,249	\$1,250—\$1,299
Southgate	W																	
So. Portsmouth	W																	
So. Portsmouth	C																	
Springfield	W																	
Springfield	C																	
Stanford	W																	
Stanford	C																	
Stearns	W																	
Stearns	C																	
Trenton	W																	
Trenton	C																	
Uniontown	W																	
Uniontown	C																	
Upton	W																	
Upton	C																	
Vanceburg	W																	
Vanceburg	C																	
Van Lear	W																	
Van Lear	C																	
Walton-Verona	W																	
Walton-Verona	C																	
West Point	W																	
West Point	C																	
Williamstown	W																	
Williamstown	C																	
Total White							3	6	12	23	53	72	61	95	78	79	61	59
Total Colored							0	0	5	7	8	12	10	6	4	8	10	5
Grand Totals							3	6	17	30	61	84	71	101	82	87	71	64

130

TABLE IX—Continued

Name of School District	ANNUAL SALARIES IN DOLLARS																	Totals
	\$1,300—\$1,349	\$1,350—\$1,399	\$1,400—\$1,449	\$1,450—\$1,499	\$1,500—\$1,549	\$1,550—\$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	Over \$2,500		
So. Portsmouth	W	2																
So. Portsmouth	C																	
Springfield	W	4		1		1												
Springfield	C																	
Stanford	W				1		1											
Stanford	C																1	
Stearns	W			10	2	1												
Stearns	C																	
Trenton	W			1														
Trenton	C																	
Uniontown	W	1	1	2			1											
Uniontown	C	1																
Upton	W																	
Upton	C																	
Vanceburg	W							1										
Vanceburg	C																	
Van Lear	W																	
Van Lear	C																	
Walton-Verona	W	4	2			1												
Walton-Verona	C																	
West Point	W																	
West Point	C																	
Williamstown	W	1	1	1		1												
Williamstown	C																	
Total White		54	46	66	25	36	17	39	22	7	5	11	2	3	1	3	11	
Total Colored		2	4	6	0	6	1	1	1	1	0	0	0	0	1	0	0	
Grand Totals		56	50	72	25	42	18	40	23	8	5	11	2	3	2	3	11	1,048

131

TABLE X

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

Name of School District	ANNUAL SALARIES IN DOLLARS																	
	\$400-449	\$450-499	\$500-549	\$550-599	\$600-649	\$650-699	\$700-749	\$750-799	\$800-849	\$850-899	\$900-949	\$950-999	\$1,000-1,049	\$1,050-1,099	\$1,100-1,149	\$1,150-1,199	\$1,200-1,249	\$1,250-1,299
Ashland	W															1	2	7
	C																	
Barbourville	W													1		5	6	2
	C												1					
Bellevue	W																	
	C																1	4
Bowling Green	W																	
	C												1	3	1	3	9	1
Carrollton	W																	
	C												1					
Catlettsburg	W							1	1	2	2	6	6	8	2		1	1
	C																	
Central City	W												3	4	2	2		9
	C												1					
Corbin	W																	
	C																3	16
Covington	W																	
	C																	
Cynthiana	W																	6
	C																	
Danville	W																	
	C																	3
Dayton	W																	
	C																	
Earlington	W										1							3
	C										5							
Elizabethtown	W																	
	C														1	6	4	4
Fort Thomas	W																	
	C																	
Frankfort	W																	6
	C																	1
Fulton	W										1							
	C											1	7	2				1
Georgetown	W																	
	C											1	2	3		4	7	1
Greenville	W										3	5	5			6	3	
	C												2					
Harlan	W															5	12	13
	C															1	5	2
Harrodsburg	W													6	9	2	5	
	C											1	2	2	1	3	1	3
Hazard	W																	
	C																2	1
Henderson	W																	
	C												7	2	2	2		5
Hickman	W																	
	C												4		1	1		
Hopkinsville	W																	
	C												1	2	7	20	2	8
Irvine	W										1	1	3	1	2	6	5	1
	C																	1
Jackson	W																	
	C																	1
Lawrenceburg	W																	
	C												1	1	3			
Lebanon	W																	
	C												1	2	2	9	3	1
Lexington	W																	
	C																	1
Louisville	W																	
	C																	3
Ludlow	W																	
	C																	1

* Intervals considered as continuous series from lower limits. (i.e., \$400-499.99).

TABLE X—Continued

Name of School District	ANNUAL SALARIES IN DOLLARS														Totals		
	\$1,300— \$1,349	\$1,350— \$1,399	\$1,400— \$1,449	\$1,450— \$1,499	\$1,500— \$1,549	\$1,550— \$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	Over \$2,500
Ashland	W 7	C 3	4	4	10	5	13	103	7			8	1			3	
Barbourville	W 1	C 1				1		5	1			1					185
Bellevue	W 2	C	3	2	1	2	1	3	2	4	5	2	1	3	4	1	19
Bowling Green	W 2	C 7	2	21	15	5	3	5		2	1					1	36
Carrollton	W 1	C 1	1	6	3			1			1						80
Catlettsburg	W	C	1	1			1	1									24
Central City	W	C 3		1			1	1				1					34
Corbin	W 3	C	1		2	1	3	1	1	2				1			30
Covington	W 4	C 11	12	7	8	4	8	11	80	22	7	14	20	4	5	33	41
Cynthiana	W	C 1	1	4	1	1		5	1	1	1	2	3	4		3	277
Danville	W 7	C 4	2	1	1	1	1	1	3	1		1				1	29
Dayton	W	C	5	1	2	1	7	4	6	2	1	6	2			3	63
Earlington	W	C 1	1						1								41
Elizabethtown	W 1	C	1	1	2	1	4		1							1	24

134

Fort Thomas	W	C			1		1	2	1			2	18		1	24	
Frankfort	W 8	C 1	14	8	10	3						1	1			1	50
Fulton	W 6	C 3	2	2					1	1	1						62
Georgetown	W 1	C 3	3	2			1						1				29
Greenville	W	C 1														1	31
Harlan	W 11	C 1	1		1			1								1	26
Harrodsburg	W 2	C		1	1											1	55
Hazard	W 4	C 20		2	3	2	5									1	34
Henderson	W 22	C 3	17	10	9	1	1	1	1		3	2			1	1	59
Hickman	W 1	C 2	7	3	2	1	2	1	1							1	93
Hopkinsville	W 6	C 1	1	1				3	3	2	1		2			1	25
Irvine	W 1	C		2							1						87
Jackson	W 1	C															26
Lawrenceburg	W	C 2									1						11
Lebanon	W	C															16
Lexington	W 2	C 5	2	4	3	6	12	7	36	57	26	4	3	8	1	7	26
Louisville	W 19	C 12	39	37	57	6	39	25	50	29	80	40	110	65	68	538	257
Ludlow	W 1	C	3		7	4	4	4	3		1					1	1,481
Madisonville	W 5	C 5	5	2										1		2	29
	W 1	C 1															56

135

TABLE X—Continued

Name of School District	ANNUAL SALARIES IN DOLLARS																	
	*\$400— \$449	\$450— \$499	\$500— \$549	\$550— \$599	\$600— \$649	\$650— \$699	\$700— \$749	\$750— \$799	\$800— \$849	\$850— \$899	\$900— \$949	\$950— \$999	\$1,000— \$1,049	\$1,050— \$1,099	\$1,100— \$1,149	\$1,150— \$1,199	\$1,200— \$1,249	\$1,250— \$1,299
Madisonville .....W										2	2	3	3	3	2			
Marion .....W								1	1	1	4	1	3	3	6			3
Mayfield .....W																		
Maysville .....W												1	2	3	7	7	10	
Middlesboro .....W												2	3	3	2	1		
Mt. Sterling .....W													16	3	6	3	4	
Murray .....W									3			1		5	1		2	
Newport .....W													2		2		1	11
Nicholasville .....W																	2	1
Owensboro .....W								1	1	4	1	1	2	3		3		
Paducah .....W													1	1	5	10	8	
Paintsville .....W																	2	2
Paris .....W																		1
Pikeville .....W										2					1	17	1	1
														1	2	8	4	6
															1	1	1	1
																		1
Pineville .....W													5	3	5			1
Prestonsburg .....W												3		1	4	7		2
Princeton .....W													4	1	7	1		5
Providence .....W								1				3	8	1				2
Richmond .....W										5	3	4						
Russell .....W													1				1	2
Russellville .....W													1	5				11
Russellville .....C								1			4	3	2	1	1	2		1
Scottsville .....W												1	6	2	5			1
Shelbyville .....W												1	4	2	1	6		5
Somerset .....W											1	3	6	2	5	8	7	2
Versailles .....W													3	2	3	1	3	11
Winchester .....W										7							1	
Williamsburg .....W													1	5	5	2		
																1		
Total White							1	2	9	22	42	63	99	100	147	168	175	
Total Colored							0	3	10	17	21	48	36	32	32	25	22	
Grand Totals							1	5	19	39	63	111	135	132	179	193	197	

136

137

TABLE X—Continued

Name of School District	ANNUAL SALARIES IN DOLLARS															Totals	
	\$1,300— \$1,349	\$1,350— \$1,399	\$1,400— \$1,449	\$1,450— \$1,499	\$1,500— \$1,549	\$1,550— \$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		Over \$2,500
Marion .....W	2	1	1						1								
.....C																	1
Mayfield .....W	4	2	5	1	1	2	3										
.....C		1	1									4					1
Maysville .....W	8		11		3		4	2	3	1							
.....C									1								2
Middlesboro .....W	4	5	5		3	8	5						1				
.....C	1	1	1														2
Mt. Sterling .....W	4	6			1		1						1				
.....C														1			
Murray .....W		5	1	2			1										
.....C	1																
Newport .....W	4	2	4		7	3	14	7	43	7	5	19	3	3			
.....C									2	1	1						2
Nicholasville .....W																	
.....C																	
Owensboro .....W	10	25	28	6	15	7	5	4	3	2			3				
.....C	7	1		4	1	2	5										3
Paducah .....W	2	2	1	17	4	33	33	23	8	4	3	3	2				
.....C				3	9	3	10	5	1								1
Paintsville .....W	5	3	3	5	1	2	2	1				3					
.....C												1					3
Paris .....W	1	1	1	3	1	2	8										
.....C																	
Pikeville .....W	3	2	7	1	1	1	1										
.....C																	
Pineville .....W	1	2	2		1		1										
.....C				1										1			
																	26
Prestonsburg .....W	3		6						1								
.....C																	
Princeton .....W	9	1			1			1	1								
.....C																	
Providence .....W	1				1												
.....C																	
Richmond .....W	1	4	3	2	1	4	8	4		1			2				
.....C	3	1	1	1				1									
Russell .....W	1		5		2	12	3	2				2					
.....C																	1
Russellville .....W	1	1		3		2				1							
.....C																	
Scottsville .....W									1								
.....C																	
Shelbyville .....W	1	1	4	2	2	1	1	1	1		1						
.....C																	1
Somerset .....W	3	3	3	3	3		1	3									
.....C					1												1
Versailles .....W		1	1									1	1	1			
.....C																	
Winchester .....W	4		27		1		1		4				1				
.....C	11						1										1
Williamsburg .....W	5	3	1														
.....C																	
																	23
Total White	188	162	241	157	183	120	202	227	263	141	145	109	168	89	83	639	
Total Colored	33	14	23	32	30	10	33	26	46	30	32	12	39	16	19	110	
Grand Totals	221	176	264	189	213	130	235	253	309	171	177	121	207	105	102	749	4,696

138

139

TABLE XI

Summary of Median Annual Salaries of Full-Time Teachers in All Public Common School Districts in Kentucky, 1942-43 and 1944-45, from Tables 1-7

TEACHERS	School Years*		Annual Increase
	1942-43	1944-45	
County—White and Colored	661	960	299
Elementary—White			
Men	606	907	301
Women	621	901	280
Elementary—Colored			
Men	664	1,063	399
Women	663	936	273
High School—White			
Men	1,187	1,651	464
Women	920	1,246	326
High School—Colored			
Men	990	1,375	385
Women	850	1,208	358
Independent, except cities of first four classes—white and colored	912	1,193	281
Elementary—White			
Men	900	1,113	213
Women	841	1,148	307
Elementary—Colored			
Men	750	938	188
Women	775	1,042	267
High School—White			
Men	1,146	1,625	479
Women	957	1,268	311
High School—Colored			
Men	1,058	1,525	467
Women	925	1,525	600
Independent, cities of first four classes	1,353	1,635	282
Elementary—White			
Men	1,408	2,044	636
Women	1,222	1,507	285
Elementary—Colored			
Men	1,150	1,850	700
Women	1,225	1,537	312
High School—White			
Men	1,898	2,311	413
Women	1,359	1,642	283
High School—Colored			
Men	1,285	1,633	348
Women	1,250	1,495	245
Total county and independent— all men and women	782	1,094	312

TABLE XI—Continued

TEACHERS	School Years*		Annual Increase
	1942-43	1944-45	
Elementary—White			
Men	620	940	320
Women	681	978	297
Elementary—Colored			
Men	741	1,275	534
Women	798	1,090	292
High School—White			
Men	1,378	1,871	493
Women	1,053	1,388	335
High School—Colored			
Men	1,206	1,563	357
Women	1,095	1,416	321
Total men—white and colored	905	1,433	528
Total women—white and colored	761	1,071	310
Total white—men and women	769	1,085	316
Total colored—men and women	907	1,225	318
Total elementary—men and women	676	984	308
Total high school—men and women	1,139	1,456	317

* These years were selected for comparison due to their being less affected by special and emergency state funds. In these years supports was derived from regular appropriations.

TABLE XII
Distribution of Basal Salaries in Counties and Independent Districts for
1943-44 and 1944-45

Basal Salary	Number of Counties		Number of Independent Districts	
	1943-44 (120)	1944-45 (120)	1943-44 (140)	1944-45 (137)
140-over	-----	1	-----	2
135-139	-----	0	1	2
130-134	-----	0	0	0
125-129	-----	4	2	3
120-124	-----	4	1	6
115-119	1	2	2	4
110-114	0	7	0	9
105-109	1	5	4	5
100-104	3	11	7	16
95-99	0	13	4	7
90-94	2	21*	5	18*
85-89	9	20	5	12
80-84	13	11	12	12
75-79	19	15	21	19
70-74	16*	2	18*	8
65-69	22	2	15	5
60-64	18	1	15	4
55-59	9	1	10	4
50-54	5	0	14	1
45-49	1	-----	2	-----
40-44	1	-----	-----	-----
Medians	\$71	\$92	\$74	\$91

* Note relative positions of medians.

TABLE XIII

Rates Per College Semester Hour, Rates Per Year of Teaching Experience, Also Frequency of Upper Limits of Years Accredited for Teaching Experience, as Shown in Approved County Salary Schedules for 1944-45

Rates Per College Semester Hour	Number of Counties	Rates Per Year of Experience	Number of Counties	Upper Limits of Years for Experience	Number of Counties
\$0.60	1	\$4.00	2	7	3
.50	2	3.00	1	----	----
.45	1	2.50	2	5	94
.40	5	2.00	52	----	----
.37½	1	1.70	1	----	----
.35	3	1.50	34	4	22
.30	10	1.25	2	----	----
.28	1	1.20	1	3	1
.27	1	1.00	23	----	----
.25	43	.60	1	----	----
.23	1	.50	1	----	----
.20	27	-----	----	----	----
.15	21	-----	----	----	----
.10	3	-----	----	----	----
Means	.241		1.67		4.85

TABLE XIV

Length of Elementary* School Terms in All County and Independent Districts in Kentucky, 1943-44 and 1944-45

Length of Terms in Months	County Districts		Independent Districts	
	1943-44	1944-45	1943-44	1944-45
7	71	55	1	0
7½	2	7	0	0
8	28	36	7	8
8½	1	2	0	1
9	18	20	110	108
9½	----	----	2	1
10	----	----	18	19
Totals	120	120	140	137
Means	7.55	7.69	8.94	9.08

* Since practically all high-schools are in session for nine months, only elementary-school terms are considered here.

TABLE XV

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

Assessment figures are taken from the general budgets for 1944-45. Poll tax, bank shares, allowance for collections and delinquencies, sub-district tax and whiskey withdrawal tax are not considered.

Name of School District	Assessment of Corporate and Non-Corporate Property	Census for 1944	Per Pupil Assessment
Adair	\$ 3,280,000	4,146	\$ 791
Allen	3,534,000	2,722	1,298
Anderson	3,706,200	1,542	2,403
Ballard	6,226,452	1,886	3,301
Barren	7,040,000	5,165	1,363
Bath	7,170,450	2,737	2,619
Bell	7,500,000	8,837	848
Boone	10,195,945	2,030	5,022
Bourbon	20,821,875	2,833	7,349
Boyd	6,861,792	2,527	2,517
Boyle	9,089,825	2,252	4,032
Bracken	7,725,754	1,659	4,656
Breathitt	4,637,660	6,292	737
Breckinridge	6,000,000	3,872	1,549
Bullitt	6,213,795	1,954	3,180
Butler	3,330,000	3,475	958
Caldwell	3,942,554	2,141	1,841
Calloway	4,915,178	2,906	1,691
Campbell	8,813,333	2,144	4,110
Carlisle	3,424,399	1,527	2,242
Carroll	4,628,485	1,144	4,045
Carter	8,843,778	7,402	1,194
Casey	3,373,550	5,179	651
Christian	9,889,000	4,376	2,259
Clark	17,300,000	2,547	6,792
Clay	4,600,000	7,418	620
Clinton	1,010,000	2,474	408
Crittenden	2,985,000	2,216	1,347
Cumberland	2,620,000	2,697	971
Daviess	14,175,053	5,598	2,532
Edmonson	2,970,580	3,068	968
Elliott	1,675,551	3,146	532
Estill	3,870,745	3,800	1,018
Fayette	47,943,362	6,762	7,090
Fleming	9,218,050	2,671	3,451
Floyd	26,000,000	15,430	1,685
Franklin	12,000,000	2,917	4,114
Fulton	4,090,000	1,882	2,173
Gallatin	3,274,384	997	3,284
Garrard	8,600,000	2,367	3,633

TABLE XV—Continued

Name of School District	Assessment of Corporate and Non-Corporate Property	Census for 1944	Per Pupil Assessment
Grant	\$ 8,354,886	1,704	\$ 4,903
Graves	9,333,333	5,290	1,764
Grayson	4,850,000	3,724	1,302
Green	3,690,627	2,393	1,542
Greenup	7,044,560	3,940	1,788
Hancock	3,656,533	1,512	2,418
Hardin	11,417,342	4,639	2,461
Harlan	15,349,041	19,744	777
Harrison	11,944,010	2,001	5,969
Hart	5,897,306	3,516	1,677
Henderson	14,936,818	3,587	4,164
Henry	7,918,122	2,401	3,298
Hickman	5,978,057	1,897	3,151
Hopkins	10,500,000	5,073	2,069
Jackson	1,984,224	4,114	482
Jefferson	105,533,805	17,777	5,936
Jessamine	11,516,380	2,073	5,555
Johnson	6,773,650	6,160	1,100
Kenton	20,133,332	3,868	5,205
Knott	6,399,110	6,464	990
Knox	6,191,508	7,230	856
Larue	4,026,158	1,875	2,147
Laurel	5,668,864	6,584	861
Lawrence	7,705,731	5,154	1,495
Lee	4,243,416	3,268	1,298
Leslie	2,874,055	4,744	606
Letcher	10,620,049	9,719	1,093
Lewis	9,000,000	3,982	2,260
Lincoln	9,895,525	4,939	2,003
Livingston	2,457,116	1,736	1,415
Logan	9,511,903	4,216	2,256
Lyon	2,005,045	1,237	1,621
Madison	14,087,084	5,195	2,712
Magoffin	3,800,000	5,320	714
Marion	7,779,969	3,482	2,234
Marshall	3,950,000	3,199	1,235
Martin	5,017,089	3,504	1,432
Mason	13,603,870	2,966	4,587
McCracken	12,319,665	3,553	3,467
McCreary	3,533,400	5,115	3,073
McLean	4,492,275	2,207	2,035
Meade	4,390,970	2,145	2,047
Menifee	1,660,000	1,712	970
Mercer	9,489,495	1,825	5,200
Metcalfe	3,302,365	2,718	1,215

TABLE XV—Continued

Name of School District	Assessment of Corporate and Non-Corporate Property	Census for 1944	Per Pupil Assessment
Monroe	\$ 3,509,449	4,326	\$ 811
Montgomery	7,863,743	2,180	3,607
Morgan	4,008,178	5,102	786
Muhlenberg	6,849,512	7,160	957
Nelson	8,357,359	3,624	2,306
Nicholas	6,347,588	1,324	4,794
Ohio	9,581,537	5,310	1,804
Oldham	8,360,307	1,781	4,694
Owen	5,941,740	1,885	3,152
Owsley	1,408,736	2,580	546
Pendleton	7,425,000	1,761	4,216
Perry	9,400,000	12,730	738
Pike	28,500,000	22,104	1,289
Powell	1,952,128	2,036	959
Pulaski	7,100,000	8,301	855
Robertson	2,086,444	681	3,063
Rockcastle	3,142,547	3,954	795
Rowan	4,752,745	4,315	1,101
Russell	3,447,877	3,867	892
Scott	15,718,300	2,132	7,372
Shelby	14,435,199	2,835	5,092
Simpson	4,892,806	2,603	1,880
Spencer	4,565,382	1,550	2,945
Taylor	3,524,285	2,541	1,387
Todd	5,400,000	2,495	2,164
Trigg	3,150,000	2,461	1,280
Trimble	2,934,270	1,352	2,170
Union	9,782,014	3,534	2,768
Warren	12,903,325	5,583	2,311
Washington	5,972,260	2,494	2,395
Wayne	3,030,000	4,367	694
Webster	5,025,365	2,372	2,118
Whitley	4,800,000	6,916	694
Wolfe	1,712,012	3,042	563
Woodford	17,640,980	1,646	10,717
Totals	\$1,203,254,526	489,184	

TABLE XVI

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 1944-45. Poll tax, bank shares, cost for collections and delinquencies, subdistrict tax, and whiskey withdrawal tax are not considered.

Name of School District	Assessment of Corporate and Non-Corporate Property	Census for 1944	Per Pupil Assessment
Albany	\$ 403,000	481	\$ 838
Anchorage	1,750,000	202	8,663
Artemus	430,000	252	1,706
Augusta	1,352,516	339	3,990
Bardstown	2,300,000	958	2,400
Beechwood	3,433,000	732	4,690
Benton	668,844	621	1,077
Berea	1,095,745	571	1,919
Bevier-Cleaton	176,600	384	460
Brodhead	650,000	407	1,597
Burgin	1,680,000	338	4,970
Burkesville	588,574	381	1,544
Burnside	514,474	242	2,126
Cadiz	810,350	401	2,021
Campbellsville	1,934,495	876	3,208
Carlisle	1,703,315	408	4,175
Cave City	990,810	331	2,993
Clay	616,000	491	1,254
Cloverport	612,536	412	1,487
Cold Spring	692,307	498	1,390
Columbia	1,305,885	532	2,455
Crofton	532,750	350	1,665
Dawson Springs	770,000	632	1,218
East Bernstadt	909,449	332	2,739
Eddyville	459,696	270	1,702
Eminence	1,275,000	337	4,783
Erlanger	3,565,357	1,460	2,442
Fairview	1,330,000	1,174	1,133
Falmouth	1,490,000	469	3,177
Ferguson	1,140,000	378	3,015
Gatliff	68,000	331	205
Glasgow	3,362,509	1,576	2,134
Grand Rivers	273,672	159	1,721
Greensburg	935,655	361	2,592
Greenup	1,153,881	474	2,434
Guthrie	1,132,667	323	3,507
Hikes	3,971,250	618	6,426
Hodgensville	1,222,000	406	3,009
Horse Cave	1,376,000	421	3,268
Jenkins	3,160,000	2,665	1,186

TABLE XVI—Continued

Name of School District	Assessment of Corporate and Non-Corporate Property	Census for 1944	Per Pupil Assessment
Kuttawa	\$ 459,233	275	\$1,670
Lancaster	2,100,000	465	4,516
Lebanon Junction	900,000	413	2,179
Leitchfield	1,280,000	528	2,424
Livermore	690,859	435	1,588
Livingston	488,000	235	2,076
London	1,650,000	884	1,866
Lone Jack	1,485,000	657	2,260
Lynch	4,745,000	1,570	3,022
McVeigh	343,673	531	647
Middleburg	296,000	203	1,458
Midway	2,179,810	451	4,833
Monticello	906,000	634	1,429
Moreland	698,000	181	3,856
Mt. Vernon	870,000	598	1,455
Munfordville	833,750	292	2,855
Owenton	888,324	284	3,128
Pembroke	800,000	329	2,431
Raceland	3,225,000	697	4,627
Ravenna	960,000	304	3,158
Science Hill	368,000	244	1,508
Sebree	505,318	292	1,731
Sharpsburg	1,300,590	308	4,223
Silver Grove	1,000,000	209	4,784
Southgate	1,215,851	343	3,545
South Portsmouth	769,153	266	2,891
Springfield	2,841,434	636	4,467
Stanford	1,550,000	437	3,547
Stearns	1,224,867	624	1,963
Trenton	1,300,000	420	3,095
Uniontown	571,904	615	930
Upton	573,295	158	3,628
Vanceburg	633,248	519	1,220
Van Lear	665,000	501	1,327
Walton-Verona	2,080,660	406	5,125
West Point	771,455	260	2,967
Williamstown	1,792,326	277	6,470
Totals	\$96,848,087	39,074	

TABLE XVII

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 1944-45. Poll tax, bank shares, cost for collections and delinquencies, subdistrict tax and whiskey withdrawals tax, are not considered.

Name of School District	Assessment of Corporate and Non-Corporate Property	Census for 1944	Per Pupil Assessment
First Class			
Louisville	\$399,355,067	61,833	\$6,459
Second Class			
Ashland	22,970,201	6,775	3,390
Covington	54,545,830	11,748	4,643
Lexington	58,497,681	8,233	7,105
Newport	22,479,000	5,837	3,851
Owensboro	14,116,321	6,389	2,209
Paducah	19,751,586	6,878	2,872
Third Class			
Bowling Green	9,340,000	3,060	3,052
Corbin	2,153,674	1,908	1,129
Frankfort	7,984,577	1,619	4,932
Henderson	9,521,099	2,997	3,177
Hopkinsville	7,378,875	2,189	3,371
Maysville	6,811,987	1,135	6,002
Middlesboro	5,047,812	3,368	1,499
Winchester	6,411,845	1,583	4,050
Fourth Class			
Barbourville	1,639,750	776	2,113
Bellevue	7,758,288	1,469	5,281
Carrollton	2,292,910	666	3,443
Catlettsburg	2,284,916	1,177	1,941
Central City	1,940,000	932	2,081
Cynthiana	3,356,900	776	4,326
Danville	7,086,991	1,754	4,040
Dayton	5,333,913	1,815	2,939
Earlington	1,399,900	709	1,974
Elizabethtown	3,080,420	976	3,156
Ft. Thomas	15,753,475	1,725	9,132
Fulton	2,750,266	812	3,387
Georgetown	3,098,881	808	3,835
Greenville	1,480,000	665	2,225
Harlan	3,235,000	2,227	1,453
Harrodsburg	2,400,000	1,063	2,258
Hazard	4,100,000	2,601	1,576
Hickman	1,835,999	844	2,175
Irvine	1,456,605	861	1,715
Jackson	680,000	560	1,214

TABLE XVII —Continued

Name of School District	Assessment of Corporate and Non-Corporate Property	Census for 1944	Per Pupil Assessment
Lawrenceburg	\$ 1,933,124	479	\$4,059
Lebanon	2,182,668	793	2,752
Liberty	529,440	359	1,475
Ludlow	5,054,100	1,100	4,595
Madisonville	3,933,333	1,804	2,180
Marion	1,227,500	625	1,964
Mayfield	5,663,603	1,660	3,412
Mt. Sterling	3,130,000	883	3,545
Murray	2,381,000	1,000	2,381
Nicholasville	1,500,000	625	2,400
Paintsville	2,775,496	982	2,826
Paris	4,866,000	1,232	3,950
Pikeville	3,890,000	1,602	2,428
Pineville	2,172,994	1,066	2,038
Prestonsburg	1,530,000	868	1,763
Princeton	2,540,000	1,437	1,767
Providence	1,182,997	989	1,196
Richmond	5,154,198	1,643	3,137
Russell	6,173,913	1,646	3,751
Russellville	2,330,020	967	2,409
Scottsville	1,290,000	690	1,869
Shelbyville	5,417,918	1,054	5,140
Somerset	3,970,000	2,108	1,883
Versailles	3,912,850	775	5,049
Williamsburg	1,233,333	777	1,587
Totals	\$795,304,256	175,932	

TABLE XVIII

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

Data taken from records and reports for 1944-45

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
\$11,000-11,499	-----	-----	-----	-----
10,500-10,999	1	-----	-----	1
10,000-10,499	-----	-----	-----	-----
9,500- 9,999	-----	-----	-----	-----
900,0- 9,499	-----	-----	1	1
8,500- 8,999	-----	1	-----	1
8,000- 8,499	-----	-----	-----	-----
7,500- 7,999	-----	-----	-----	-----
7,000- 7,499	3	-----	1	4
6,500- 6,999	1	-----	-----	1
6,000- 6,499	-----	2	2	4
5,500- 5,999	3	-----	-----	3
5,000- 5,499	4	1	3	8
4,500- 4,999	5	7	3	15
4,000- 4,499	5	3	4	12
3,500- 3,999	2	6	5	13
3,000- 3,499	10	9	10	29
2,500- 2,999	6	6	4	16
2,000- 2,499	20	12	12	44
1,500- 1,999	11	13	10	34
1,000- 1,499	19	12	5	36
500- 999	28	3	-----	31
0- 499	2	2	-----	4
Totals	120	77	60	257
Medians	2,000	2,354	2,875	2,267
Ranges	10,309	8,458	8,003	10,512

TABLE
Data on Public School Support and Calculations to Show Inequalities

Name of District	Assessed Valuation of Corporate Property Subject to School Levy in 1944-45	General Levy Subject to School Tax in 1944-45	Gross Income from Levy (2 x 3)	1944 District Census	Per Census Pupil Income from Local Levy (4 ÷ 5)
(1)	(2)	(3)	(4)	(5)	(6)
Adair	\$ 3,280,000	\$0.75	\$ 24,600	4,146	\$ 5.93
Allen	3,534,000	.75	26,505	2,722	9.73
Anderson	3,708,200	.70	25,943	1,542	16.82
Ballard	6,226,452	.75	46,698	1,886	24.76
Barren	7,040,000	.75	49,280	5,165	9.54
Bath	7,170,450	.75	53,778	2,737	19.64
Bell	7,500,000	.75	56,250	8,837	6.36
Boone	10,195,945	.75	76,470	2,030	37.66
Bourbon	20,821,375	.65	135,342	2,853	47.77
Boyd	6,861,792	.75	51,463	2,527	20.36
Boyle	9,089,825	.70	63,629	2,252	28.25
Bracken	7,725,754	.75	57,943	1,659	34.92
Breathitt	4,637,660	.75	34,782	6,292	5.52
Breckinridge	6,000,000	.75	45,000	3,872	11.62
Bullitt	6,213,795	.75	46,603	1,954	23.65
Butler	3,330,000	.75	24,975	3,475	7.18
Caldwell	3,942,554	.75	29,569	2,141	13.81
Calloway	4,915,178	.75	36,864	2,906	12.68
Campbell	8,813,333	.75	66,100	2,144	30.83
Carlisle	3,424,399	.75	25,683	1,527	16.81
Carroll	4,628,495	.75	34,714	1,144	30.34
Carter	8,343,778	1.00	83,438	7,402	11.94
Casey	3,373,550	.75	25,302	5,179	4.88
Christian	9,889,000	.75	74,168	4,376	16.94
Clark	17,300,000	.55	95,150	2,547	37.35
Clay	4,600,000	.75	34,500	7,418	4.65
Clinton	1,010,000	.75	7,575	2,474	3.06
Crittenden	2,985,000	.75	22,388	2,216	10.10
Cumberland	2,620,000	.75	19,650	2,697	7.28
Daviess	14,175,053	.75	106,313	5,598	18.99
Edmonson	2,970,580	.75	22,279	3,068	7.26
Elliot	1,675,551	.75	12,567	3,146	3.99
Estill	3,870,745	.60	23,224	3,800	6.11
Fayette	47,943,392	.73	349,987	6,762	51.75
Fleming	9,218,050	.75	69,135	2,671	25.88
Floyd	26,000,000	.75	195,000	15,430	12.63
Franklin	12,000,000	.70	84,000	2,917	28.79
Fulton	4,090,000	.75	30,675	1,882	16.29

XIX
of Financial Ability to Support Education in County School Districts

Amount of State Per Capita @ \$19.16 in 1944-45	Gross Income from Levy plus State Per Capita (4 + 7)	Per Census Pupil Income from Levy plus State Per Capita (8 ÷ 5)	Maximum Legal Levy for District	Gross Income from Maximum Levy plus State Per Capita (2 x 10 + 7)	Per Census Pupil Income from Maximum Levy plus State Per Capita (11 ÷ 5)
(7)	(8)	(9)	(10)	(11)	(12)
\$ 79,437.36	\$ 104,037.36	\$25.09	\$0.75	\$ 104,037.36	\$25.09
52,153.52	78,658.52	28.89	.75	78,658.52	28.89
29,544.72	55,487.72	35.98	.75	57,340.72	37.18
36,135.76	82,833.76	43.92	.75	82,833.76	43.92
98,961.40	148,241.40	28.70	.75	148,241.40	28.70
52,440.92	106,218.92	38.80	.75	106,218.92	38.80
169,316.92	225,566.92	25.52	.75	225,566.92	25.52
38,894.80	145,364.80	56.82	.75	115,364.80	56.82
54,260.23	189,622.23	66.93	.75	210,444.23	74.23
46,417.32	99,600.32	39.52	.75	99,600.32	39.52
43,148.32	106,777.32	47.41	.75	111,321.32	49.43
31,786.44	89,729.44	54.08	.75	89,729.44	54.08
120,554.72	155,336.72	24.68	.75	155,336.72	24.68
74,187.52	119,187.52	30.78	.75	119,187.52	30.78
37,438.64	84,041.64	43.01	.75	84,041.64	43.01
66,581.00	91,556.00	26.34	.75	91,556.00	26.34
41,021.56	70,590.56	32.97	.75	70,590.56	32.97
55,678.96	92,542.96	31.84	.75	92,542.96	31.84
41,079.04	107,179.04	49.99	.75	107,179.04	49.99
29,257.32	54,940.32	35.97	.75	54,940.32	35.97
21,919.04	56,633.04	49.50	.75	56,633.04	49.50
141,822.32	230,280.32	31.10	1.00	230,280.32	31.10
99,229.64	124,531.64	24.04	.75	124,531.64	24.04
83,844.16	158,012.16	36.10	.75	158,012.16	36.10
48,800.52	143,950.52	56.51	.75	178,550.52	70.10
142,128.88	176,628.88	23.81	.75	176,628.88	23.81
47,401.84	54,976.84	22.22	.75	54,976.84	22.22
42,458.56	64,846.56	29.26	.75	64,846.56	29.26
51,674.52	71,324.52	26.44	.75	71,324.52	26.44
107,257.68	213,570.68	38.15	.75	213,570.68	38.15
58,782.88	81,061.88	26.42	.75	81,061.88	26.42
60,277.36	72,844.36	23.15	.75	72,844.36	23.15
72,008.00	96,032.00	25.27	.75	101,838.00	26.79
129,559.92	479,546.92	70.91	.75	488,934.92	72.30
51,176.36	120,311.36	45.04	.75	120,311.36	45.04
295,638.80	490,638.80	31.79	.75	490,638.80	31.79
55,889.72	139,889.72	47.95	.75	145,889.72	50.01
36,059.12	66,734.12	35.45	.75	66,734.12	35.45

TABLE XIX-

Name of District	Assessed Value of Non-Corporate Property in 1944-45	General Levy Per \$100 on Property Sub-1944-45	Per \$100 on Property Sub-School Tax in 1944-45	Gross Income from Levy (2 x 3)	1944 District Census	Per Census Pupil Income from Levy (4 x 5)
(1)	(2)	(3)	(4)	(5)	(6)	(6)
Gallatin	\$ 3,274,384	.75	\$ 24,558	997	\$24.63	
Garrard	8,600,000	.70	60,200	2,367	25.43	
Grant	8,354,886	.75	62,662	1,704	36.77	
Graves	9,333,333	.75	70,000	5,290	13.23	
Grayson	4,850,000	.75	36,375	3,724	9.76	
Green	3,690,627	.75	27,680	2,393	11.56	
Greenup	7,044,560	.75	52,834	3,940	13.40	
Hancock	3,656,533	.75	27,424	1,512	18.13	
Hardin	11,417,342	.75	85,630	4,639	18.45	
Harlan	15,349,041	.75	115,118	19,744	5.83	
Harrison	11,944,010	.65	77,636	2,001	38.79	
Hart	5,897,306	.75	44,230	3,516	12.57	
Henderson	14,936,818	.75	112,026	3,587	31.23	
Henry	7,918,122	.75	59,386	2,401	24.73	
Hickman	5,978,057	.75	44,835	1,897	23.63	
Hopkins	10,500,000	.75	78,750	5,073	15.52	
Jackson	1,984,224	.75	14,882	4,114	3.61	
Jefferson	105,533,805	.75	791,504	17,777	44.52	
Jessamine	11,516,380	.55	63,340	2,073	30.55	
Johnson	6,773,650	.75	50,802	6,160	8.24	
Kenton	20,133,332	.75	151,000	3,868	39.03	
Knott	6,399,110	.75	47,993	6,464	7.42	
Knox	6,191,508	.75	46,436	7,230	6.42	
Larue	4,026,153	.75	30,196	1,875	16.10	
Laurel	5,668,864	.75	42,516	6,584	6.45	
Lawrence	7,705,731	.75	57,793	5,154	11.21	
Lee	4,243,416	.75	31,826	3,268	9.73	
Leslie	2,874,055	.75	21,555	4,744	4.54	
Letcher	10,620,049	.75	79,650	9,719	8.19	
Lewis	9,000,000	.65	58,500	3,982	14.69	
Lincoln	9,895,525	.75	74,216	4,939	15.02	
Livingston	2,457,116	.75	18,428	1,736	10.61	
Logan	9,511,903	.75	71,339	4,216	16.92	
Lyon	2,005,045	.75	15,037	1,237	12.15	
Madison	14,087,084	.75	105,653	5,195	20.33	
Magoffin	3,800,000	.75	28,500	5,320	5.35	
Marion	7,779,969	.75	58,350	3,482	16.75	
Marshall	3,950,000	.75	29,625	3,199	9.26	
Martin	5,017,089	.75	37,628	3,504	10.73	
Mason	13,603,370	.96	130,587	2,966	44.03	
McCracken	12,319,665	.75	92,397	3,553	26.00	
McCreary	3,533,400	.75	26,500	5,115	5.18	

Continued

Amount of State Per Capita in 1944-45	Gross Income from Levy Plus State Per Capita (4 + 7)	Per Census Pupil Income from Levy Plus State Per Capita (8 ÷ 5)	Maximum Legal Levy for District	Gross Income from State Per Capita (2 x 10 + 7)	Per Census Pupil Income from Proceeds of Maximum Levy Plus State Per Capita (11 ÷ 5)
(7)	(8)	(9)	(10)	(11)	(12)
\$ 19,102.52	\$ 43,660.52	\$ 43.79	\$.75	\$ 43,660.52	\$43.79
45,351.72	105,551.72	44.59	.75	109,851.72	46.40
32,648.64	95,310.64	55.93	.75	95,310.64	55.93
101,356.40	171,356.40	32.39	.75	171,356.40	32.39
71,351.34	107,726.84	25.92	.75	107,726.84	25.92
45,849.88	73,529.88	30.72	.75	73,529.88	30.72
75,490.40	128,324.40	32.56	.75	128,324.40	32.56
28,969.92	56,393.92	37.29	.75	56,393.92	37.29
88,883.24	174,513.24	37.61	.75	174,513.24	37.61
378,295.04	493,413.04	24.99	.75	493,413.04	24.99
38,339.16	115,975.16	57.95	.75	127,919.16	63.92
67,869.56	111,596.56	31.73	.75	111,596.56	31.73
68,726.92	180,752.92	50.39	.75	180,752.92	50.39
46,003.16	105,389.16	42.61	.75	105,389.16	42.61
36,346.52	81,181.52	42.79	.75	81,181.52	42.79
97,198.68	175,948.68	34.68	.75	175,948.68	34.68
78,824.24	93,706.24	22.77	.75	93,706.24	22.77
340,607.32	1,132,111.32	63.66	.75	1,132,111.32	63.66
39,718.68	103,058.68	49.71	.75	126,090.68	60.82
118,025.60	168,827.60	27.40	.75	168,827.60	27.40
74,110.88	225,110.88	58.19	.75	225,110.88	58.19
123,850.24	171,843.24	26.58	.75	171,843.24	26.58
138,526.80	184,962.80	25.58	.75	184,962.80	25.58
35,925.00	66,121.00	35.26	.75	66,121.00	35.26
126,149.44	168,665.44	25.61	.75	168,665.44	25.61
98,750.64	156,543.64	30.37	.75	156,543.64	30.37
62,614.88	94,440.88	28.89	.75	94,440.88	28.89
90,895.04	112,450.04	23.70	.75	112,450.04	23.70
186,216.04	265,866.04	27.35	.75	265,866.04	27.35
76,295.12	134,795.12	33.85	.75	143,795.12	36.11
94,631.24	168,847.24	34.18	.75	168,847.24	34.18
33,261.76	51,639.76	29.77	.75	51,639.76	29.77
80,778.56	152,117.56	36.08	.75	152,117.56	36.08
23,700.92	38,737.92	31.31	.75	38,737.92	31.31
99,536.20	205,189.20	39.49	.75	205,189.20	39.49
101,931.20	130,431.20	24.51	.75	130,431.20	24.51
66,715.12	125,065.12	35.91	.75	125,065.12	35.91
61,292.84	90,917.84	28.42	.75	90,917.84	28.42
67,136.64	104,764.64	29.89	.75	104,764.64	29.89
56,828.56	187,425.56	63.19	.96	187,425.56	63.19
68,075.48	160,472.48	45.16	.75	160,472.48	45.16
98,003.40	124,503.40	24.34	.75	124,503.40	24.34

TABLE XIX-

Name of District	Assessed Valuation of Corporate and Personal Property Subject to School Levy in 1944-45	General Levy Per Cent on School Tax in 1944-45	Gross Income from Levy (2 x 3)	1944 District Census	Per Census Pupil Income from Local Levy (4 ÷ 5)
(1)	(2)	(3)	(4)	(5)	(6)
McLean	\$ 4,492,275	.75	\$ 33,692	2,207	\$15.26
Meade	4,390,970	.75	32,932	2,145	15.35
Menifee	1,660,000	.75	12,450	1,712	7.27
Mercer	9,439,495	.75	71,171	1,825	38.99
Metcalfe	3,302,365	.75	24,763	2,718	9.11
Monroe	3,509,549	.75	26,322	4,326	6.08
Montgomery	7,863,743	.50	39,319	2,180	18.03
Morgan	4,008,178	.75	30,061	5,102	5.89
Muhlenberg	6,849,512	.75	51,371	7,160	7.27
Nelson	8,357,359	.70	58,502	3,624	16.14
Nicholas	6,347,568	.75	47,607	1,324	35.95
Ohio	9,581,537	.75	71,862	5,310	13.53
Oldham	8,360,307	.75	62,700	1,781	35.20
Owen	5,941,740	.75	44,563	1,885	23.64
Owsley	1,408,736	.75	10,566	2,580	4.09
Pendleton	7,425,000	.75	55,688	1,761	31.62
Perry	9,400,000	.75	70,500	12,730	5.53
Pike	28,500,000	.75	213,750	22,104	9.67
Powell	1,952,128	.75	14,641	2,036	7.19
Pulaski	7,100,000	.75	53,250	8,301	6.41
Robertson	2,086,444	.75	15,648	681	22.97
Rockcastle	3,142,547	.75	23,569	3,954	5.96
Rowan	4,752,745	.75	35,646	4,315	8.26
Russell	3,447,977	.75	25,859	3,667	6.98
Scott	15,718,300	.75	117,887	2,132	55.29
Shelby	14,435,199	.75	108,264	2,835	38.18
Simpson	4,892,806	.75	36,696	2,603	14.09
Spencer	4,565,382	.75	34,240	1,550	22.09
Taylor	3,524,285	.75	26,432	2,541	10.40
Todd	5,400,000	.75	40,500	2,495	16.23
Trigg	3,150,000	.75	23,625	2,461	9.59
Trimble	2,934,270	.75	22,007	1,352	16.27
Union	9,782,014	.75	73,365	3,534	20.75
Warren	12,903,325	.75	96,775	5,583	17.33
Washington	5,972,260	.75	44,792	2,494	17.95
Wayne	3,030,000	.75	22,725	4,367	5.20
Webster	5,025,365	.75	37,690	2,372	15.88
Whitley	4,800,000	.75	36,000	6,916	5.20
Wolfe	1,712,012	.75	12,840	3,042	4.22
Woodford	17,640,980	.30	52,923	1,646	32.15

Continued

Amount of State Per Capita @ \$19.16 in 1944-45	Gross Income from Levy Plus State Per Capita (4 + 7)	Per Census Pupil Income Plus State Per Capita (8 ÷ 5)	Maximum Legal Levy for District	Gross Income from State Plus State Per Capita (2 x 10 + 7)	Per Census Pupil Income from Proceeds of Maximum Levy Plus State Per Capita (11 ÷ 5)
(7)	(8)	(9)	(10)	(11)	(12)
\$ 42,286.12	\$ 75,978.12	\$34.42	\$.75	\$ 75,978.12	\$34.42
41,098.20	74,030.20	34.51	.75	74,030.20	34.51
32,801.92	45,251.92	26.43	.75	45,251.92	26.43
34,967.00	106,138.00	58.15	.75	106,138.00	58.15
52,076.88	76,844.88	28.27	.75	76,844.88	28.27
82,866.16	109,208.16	25.24	.75	109,208.16	25.24
41,768.80	81,087.80	37.19	.75	100,746.80	46.21
97,754.32	127,815.32	25.05	.75	127,815.32	25.05
137,185.60	188,366.60	26.33	.75	188,556.60	26.33
69,435.84	127,937.84	35.30	.75	132,115.84	36.45
25,367.84	72,974.84	55.11	.75	72,974.84	55.11
101,739.60	173,601.60	32.69	.75	173,601.60	32.69
34,123.96	96,823.96	54.36	.75	96,823.96	54.36
36,116.60	80,679.60	42.80	.75	80,679.60	42.80
49,432.80	59,998.80	23.25	.75	59,998.80	23.25
33,740.76	89,428.76	50.78	.75	89,428.76	50.78
243,906.80	314,406.80	24.69	.75	314,406.80	24.69
423,512.64	637,262.64	28.83	.75	637,262.64	28.83
39,009.76	53,650.76	26.35	.75	53,650.76	26.35
159,047.16	212,297.16	25.57	.75	212,297.16	25.57
13,047.96	28,695.96	42.13	.75	28,695.96	42.13
75,758.64	99,327.64	25.12	.75	99,327.64	25.12
82,675.40	118,321.40	27.42	.75	118,321.40	27.42
74,091.72	99,950.72	25.84	.75	99,950.72	25.84
40,849.12	158,736.12	74.45	.75	158,736.12	74.45
54,318.60	162,582.60	57.34	.75	162,582.60	57.34
49,873.48	86,569.48	33.25	.75	86,569.48	33.25
29,698.00	63,938.00	41.25	.75	63,938.00	41.25
48,685.56	75,117.56	29.56	.75	75,117.56	29.56
47,304.20	88,304.20	35.39	.75	88,304.20	35.39
47,152.76	70,777.76	28.75	.75	70,777.76	28.75
25,904.32	47,911.32	35.43	.75	47,911.32	35.43
67,711.44	141,076.44	39.91	.75	141,076.44	39.91
106,970.28	203,745.28	36.49	.75	203,745.28	36.49
47,785.04	92,577.04	37.11	.75	92,577.04	37.11
83,671.72	106,396.72	24.36	.75	106,396.72	24.36
45,447.52	83,137.52	35.04	.75	83,137.52	35.04
132,510.56	168,510.56	24.36	.75	168,510.56	24.36
58,284.72	71,124.72	23.38	.75	71,124.72	23.38
31,537.36	84,460.36	51.31	.75	163,844.36	99.54

TABLE XX
COUNTY SCHOOL DISTRICTS
Calculations for the Distribution of \$1,500,000 Special State Equalization Fund for 1944-45

Name of School Districts	Need Ability Index 5 + 3	Average Daily Membership	Average Daily Membership Times \$40	Net Ability from Revenue	Amount Required to Available	Amount Available
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Clinton	\$22.37	1,812	\$ 72,480	\$ 40,507.05	\$ 31,972.95	\$ 19,821
Clay	23.04	5,781	231,240	133,228.67	98,011.33	60,799
Wayne	23.43	3,691	147,640	86,675.37	60,964.63	37,800
Adair	23.97	3,336	133,440	80,333.07	59,106.93	32,333
Elliott	24.12	2,316	92,640	55,867.12	36,772.88	22,800
Wolfe	24.28	2,428	97,120	58,973.29	38,146.71	23,655
Russell	24.29	3,291	131,640	79,951.22	51,688.78	32,652
Whitley	24.41	5,428	217,120	132,534.70	84,585.30	52,450
Owsley	24.63	1,999	79,960	49,249.05	30,710.95	19,944
Breathitt	24.73	5,015	200,600	124,028.36	76,571.64	47,444
Leslie	24.99	3,633	145,320	90,823.52	54,496.48	33,794
Casey	25.21	3,610	144,400	91,041.81	53,358.19	33,083
Cumberland	25.30	2,117	84,680	53,575.09	31,104.91	19,288
Knox	25.60	6,112	244,480	156,494.63	87,985.37	54,303
Butler	25.93	2,781	111,240	72,111.53	39,128.47	24,244
McCreary	26.21	3,942	157,680	103,352.30	54,327.70	33,600
Pulaski	26.79	6,490	259,600	173,884.67	85,715.33	53,154
Magoffin	26.99	3,934	157,360	106,188.56	51,171.44	31,733
Perry	27.19	9,045	361,800	245,977.53	115,822.47	71,624
Letcher	27.48	7,847	313,880	215,677.74	98,202.26	60,300
Morgan	27.49	3,660	146,400	100,622.05	45,777.95	28,383
Bell	27.59	6,667	266,680	184,003.80	82,676.20	51,288
Monroe	27.70	3,193	127,720	88,456.58	39,263.42	24,244
Green	27.81	1,864	74,560	51,851.36	22,708.64	14,023
Laurel	27.84	4,637	185,480	129,110.20	56,369.80	34,950
Edmonson	27.90	2,311	92,440	64,487.43	27,952.57	17,344
Jackson	27.91	2,857	114,280	79,753.07	34,526.93	21,411
Rockcastle	28.17	2,696	107,840	75,970.13	31,869.87	19,763
Knott	28.83	4,881	195,240	141,016.55	54,223.45	33,373
Harlan	29.02	14,043	561,720	407,581.49	154,138.51	95,583
Muhlenberg	29.17	5,288	211,520	154,291.24	57,228.76	35,483
Menifee	29.39	1,259	50,360	37,010.92	13,349.08	8,211
Carter	30.22	5,698	227,920	172,220.54	55,699.46	34,544
Metcalfe	30.73	2,092	83,680	64,285.79	19,394.21	12,288
Allen	31.36	2,295	91,900	71,986.50	19,913.50	12,288
Pike	31.67	15,650	626,000	495,649.66	130,350.34	80,844
Grayson	31.80	2,907	116,280	92,466.61	23,813.39	14,711
Crittenden	31.88	1,641	65,640	52,322.53	13,317.47	8,211
Livingston	32.44	1,582	63,280	51,324.52	11,955.48	7,411

TABLE XX—Continued

Name of School Districts	Need Ability Index 5 + 3	Average Daily Membership	Average Daily Membership Times \$40	Net Ability from Revenue	Amount Required to make \$40 Available	Amount Available
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Barren	\$32.77	3,614	\$ 144,560	\$ 118,454.42	\$ 26,105.58	\$ 16,188.85
Martin	33.62	2,768	110,720	93,072.80	17,647.40	10,943.68
Taylor	33.85	1,764	70,560	59,366.10	11,193.90	6,941.67
Johnson	33.89	4,238	169,520	143,645.47	25,874.53	16,045.57
Lyon	34.21	806	32,240	27,579.80	4,660.20	2,889.93
Powell	34.53	1,521	60,840	52,530.27	8,309.73	5,153.11
Estill*	34.95	2,657	106,280	92,877.39	13,402.61	8,311.36
Lee	35.56	2,347	93,880	83,467.19	10,412.81	6,457.30
Hart	35.74	2,334	93,360	83,429.68	9,930.32	6,156.09
Greenup	35.79	3,173	126,920	113,577.82	13,342.18	8,273.89
Meade	36.10	1,700	68,000	61,375.59	6,624.41	4,107.99
Floyd	36.46	11,369	454,760	414,649.42	40,110.58	24,873.77
Graves	36.47	3,926	157,040	143,191.52	13,848.48	8,587.86
Ohio	36.85	4,214	168,560	155,324.46	13,235.54	8,207.76
Rowan	36.90	2,584	103,360	95,366.62	7,993.38	4,956.93
Marshall	37.23	2,224	88,960	82,810.58	6,149.42	3,813.44
Webster	37.30	1,951	78,040	72,781.60	5,258.40	3,260.89
Trigg	37.81	1,959	78,360	72,078.34	4,281.66	2,655.19
McLean	38.01	1,747	69,880	66,413.89	3,466.11	2,149.44
Breckinridge	38.64	2,647	105,880	102,291.68	3,588.32	2,225.22
Calloway	39.43	2,026	81,040	79,892.41	1,147.59	711.65
Ballard	39.61	1,852	74,080	73,363.56	716.44	444.29
County Total		233,260	\$9,330,400	\$6,954,386.66	\$2,375,913.34	\$1,473,406.14
Independent Dist. Total		9,232	369,280	326,859.91	42,420.09	26,305.95
Grand Total		242,492	\$9,699,680	\$7,281,246.57	\$2,418,333.43	\$1,499,712.09

* Estill county did not make maximum levy, therefore, this money plus fractional remainders was redistributed in final payments.

TABLE XX—Continued
INDEPENDENT SCHOOL DISTRICTS
Calculations for the Distribution of \$1,500,000 Special State Equalization Fund
for 1944-45

Name of School Districts	Need Ability Index $\frac{5}{3}$	Average Daily Membership	Average Daily Membership Times \$40	Net Ability from Recurring Revenue	Amount Required to make \$40 Available $\frac{4-5}{4}$	Amount Available after Prorating $\frac{6}{62.013\% \times}$
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Bevier-Cleaton	\$26.44	309	\$ 12,360	\$ 8,170.88	\$ 4,189.12	\$ 2,597.80
Gatliff	31.47	220	8,800	6,924.54	1,875.46	1,163.03
Vanceburg	31.50	307	12,280	9,670.68	2,609.32	1,618.12
Burkesville	32.80	389	15,560	12,761.45	2,798.55	1,735.43
East Bernstadt	34.52	266	10,640	9,184.61	1,455.39	902.33
McVeigh	34.99	457	18,280	15,992.07	2,287.93	1,418.81
Fairview	35.04	834	33,360	29,224.67	4,135.33	2,564.44
Jenkins	35.11	2,092	83,680	73,463.59	10,216.41	6,335.50
Williamsburg	35.57	746	29,840	26,541.10	3,298.90	2,045.75
Middleburg	35.71	223	8,920	7,964.58	955.42	592.43
Monticello	36.58	445	17,800	16,280.26	1,519.74	942.44
Livermore	36.61	358	14,320	13,109.48	1,210.52	750.63
Liberty	36.67	385	15,400	14,119.88	1,280.12	793.34
Uniontown	37.08	353	14,120	13,091.52	1,028.48	637.79
Pembroke	37.40	393	15,720	14,700.61	1,019.39	632.15
Providence	37.46	859	34,360	32,178.33	2,181.67	1,352.92
Grand Rivers	38.77	150	6,000	5,815.68	184.32	114.30
Albany	39.83	446	17,840	17,665.98	174.02	107.91
Totals		9,232	\$369,280	\$326,859.91	\$42,420.09	\$26,305.95

Amount required by county districts..... \$2,375,913.34
Amount required by independent districts 42,420.09
Total required by all participating districts..... \$2,418,333.43

Amount prorated to county districts \$1,473,406.14
Amount prorated to independent districts 26,305.95
Total prorated to participating districts \$1,499,712.09