

STATE OF NEW YORK

—  
REPORT

OF THE

Special Joint Committee

ON

Taxation and Retrenchment

Submitted April 1, 1924



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## APPENDIX I

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### FINANCIAL STATISTICS OF CITY-SCHOOL ADMINISTRATION IN NEW YORK STATE, 1922-1927

In the following pages are presented statistics for each of the first and second class cities of the State, and for a number of third class cities, showing the receipts classified by sources and the expenditures classified by objects. These statistics cover the six years beginning with 1921-1922 and closing with 1926-1927. In order that they may be more easily compared, the figures have all been reduced to a per pupil basis.

The classifications which have been used are self-explanatory. It may be well, however, for the sake of those who are not acquainted with the classification used by the New York State Department of Education, based on the classification of the National Association of School Accounting Officers, the National Educational Association, and the United States Bureau of Education, to explain in brief the classification which is here used.

Receipts are divided into four groups: taxes includes local tax levies for schools; public money from State includes State aid of all forms going toward the maintenance of education; bonds includes the proceeds of the sale of long term securities. School expenditures are divided into eight general classes as follows: general control, instruction, operation of school plant, maintenance of school plant, auxiliary agencies, fixed charges, debt service, and capital outlay.

Under general control are included all expenses that are chargeable directly to the board of education (business control) or to the superintendent's office (educational control).

Under instructional services are included the salaries of supervisors of grades and subjects, of principals and principals' clerks, and of all teachers, the supplies, used by teachers and principals, textbooks, chemicals and laboratory supplies, and supplies used in teaching cooking, sewing, drawing, manual training, art, music, vocational or agricultural subjects, kindergarten, physical training or any other subjects. This item, however, does not include any money expended for equipment. By equipment is meant furniture or apparatus used in the school room which is of a nature that lasts from year to year. Supplies include such articles as chalk, paper, pencil, ink, etc., which are consumed by using and do not last from year to year.

Operation of plant includes wages of janitor or other employees whose duty it is to keep the school building in proper condition for the use of teachers and pupils. It also includes the cost of fuel, water, light and power, all supplies used by the janitor such as brooms, mops, soap, dusters, and other cleaning supplies, electric

bulbs and other lighting supplies, paper cups and toilet supplies or any other supplies of this character which are used in and about the building. It includes the general care of the school grounds, expense of mowing the lawns, cleaning the walks or caring for flowers and shrubs on the school grounds. Expense of cartage, telephone rental, laundry service, or other expenses of this nature are chargeable to the operation of plant.

Under maintenance of plant are charged all repairs and replacements. Any expense, the purpose of which is to keep the building, apparatus, grounds, walks or other school property in their original condition is charged to maintenance, whether the money is expended for labor, material or other equipment, if such equipment is to replace that of similar kind which has been worn out. In short, any expense that is intended for the upkeep of the property should be charged to maintenance.

Auxiliary agencies includes a class of expenditures, the purposes of which are to supplement the regular school work, such as expenses for library, medical inspection, school nurses, dental service or other health service, provision of lunches, recreation, school athletics, community lectures, and social centers or any other forms of entertainment. It also includes transportation of pupils or the maintenance of children in institutions when done at the expense of the school board. Payment of tuition to other schools, however, is entered as a part of instructional service.

Under fixed charges are included the district's contribution to the teachers' pension fund, the rent of school property, insurance on buildings or other equipment and special costs where charged against school property for such purposes as building and maintaining sewers, street pavements, etc.

Debt service includes interest on outstanding indebtedness, contributions to sinking funds, and the retirement of serial fund bonds. Whenever school construction is financed through the issuance of general municipal bonds, as distinguished from school bonds, the effort has been made to estimate the amount chargeable to the schools. In a number of cases, however, this has not been possible.

Capital outlay includes expenditures made for the purchase of land, for the erection of buildings and major additions, whether financed from borrowings or from current revenues.

**PER PUPIL RECEIPTS, EXPENDITURES, AND VALUES  
IN THE CITIES OF NEW YORK STATE  
1921-1927**

**ALBANY**

	1921-22	1922-23	1923-24	1924-25	1925-26	1926-27	Average
<b>I. RECEIPTS</b>							
Taxes .....	\$33 98	\$39 97	\$42 70	\$43 99	\$48 34	\$40 02	\$41 56
Money from state .....	26 18	26 30	27 29	27 24	28 08	32 84	28 05
Bonds .....							
All other sources .....	086	10	13	089	13	1 00	25
Total receipts .....	103 27	111 36	112 50	113 02	117 78	121 52	113 40
<b>II. EXPENDITURES</b>							
Current expenses .....	102 08	109 99	110 94	111 74	116 48	121 23	112 25
General control .....	2 02	1 93	1 75	1 70	1 75	1 78	1 82
Instruction .....	81 75	85 68	88 37	87 49	91 67	95 59	88 55
Teaching salaries .....	78 36	81 63	84 04	83 04	87 49	91 37	84 45
Operation of plant .....	11 04	13 19	11 51	13 29	13 49	12 80	12 57
Maintenance of plant .....	2 25	1 62	2 24	2 05	2 13	3 14	2 25
Auxiliary agencies .....	3 65	3 88	2 71	2 88	3 08	3 50	3 28
Fixed charges .....	1 36	3 68	4 36	4 33	4 36	4 42	3 77
Debt service .....							
Capital outlay .....	1 19	1 21	1 55	1 28	1 30	29	1 13
Total payments .....	103 27	111 36	112 50	113 02	117 78	121 52	113 40
<b>IV. VALUE SCHOOL PROPERTY</b>	272 36	284 00	283 05	348 69	344 99	486 68	338 92
<b>CURRENT EXPENSES</b>							
Elementary schools .....	87 92	94 77	94 76	95 02	102 10	105 63	96 87
Secondary schools .....	128 71	146 49	163 82	155 87	152 71	163 08	151 90

**BATAVIA**

	1921-22	1922-23	1923-24	1924-25	1925-26	1926-27	Average
<b>I. RECEIPTS</b>							
Taxes .....	\$62 78	\$88 10	\$111 13	\$109 36	\$112 50	\$94 72	\$97 19
Money from state .....	19 55	21 33	21 01	21 58	22 54	39 65	24 73
Bonds .....		201 09					
All other sources .....	44 06	32 47	35 54	35 17	36 90	49 98	39 22
Total receipts .....	127 92	343 01	236 60	166 11	172 27	181 83	203 05
<b>II. EXPENDITURES</b>							
Current expenses .....							
General control .....	4 50	4 40	4 83	4 04	4 10	4 45	4 38
Instruction .....	62 11	64 46	67 97	77 52	77 53	81 08	72 29
Teaching salaries .....	58 40	61 06	63 88	70 78	71 05	75 45	67 21
Operation of plant .....	7 15	9 93	11 89	15 97	12 00	13 60	11 90
Maintenance of plant .....	3 58	1 71	1 47	4 55	2 99	2 04	2 72
Auxiliary agencies .....	4 59	4 44	4 32	4 13	4 98	4 92	4 57
Fixed charges .....	17 06	18 57	4 46	5 02	4 49	6 50	9 00
Debt service .....	40 03	47 27	52 29	50 96	55 45	63 40	52 07
Capital outlay .....	4 20	134 07	88 59	3 90	9 55	5 75	39 14
Total payments .....	127 90	268 77	235 82	166 08	171 08	179 67	190 93
<b>III. BOND ACCOUNT</b>							
Bonded indebtedness .....	69 46	261 09	235 20	221 83	204 89	183 68	196 97



## BEACON

	1921-22	1926-27
<b>I. RECEIPTS</b>		
Taxes.....	\$71 42	\$69 22
Money from state.....	19 55	35 85
Bonds.....		
All other sources.....	1 31	2 19
Total receipts.....	121 52	137 45
<b>II. EXPENDITURES</b>		
Current expenses.....		
General control.....	4 65	4 52
Instruction.....		
Teaching salaries.....	51 37	60 12
Operation of plant.....	8 84	8 68
Maintenance of plant.....	2 83	8 25
Auxiliary agencies.....	1 27	3 61
Fixed charges.....		
Debt service.....		
Capital outlay.....	79	2 75
Total payments.....	81 10	102 24
<b>III. BOND ACCOUNT</b>		
Bonded indebtedness.....	45 26	62 55
<b>IV. VALUE SCHOOL PROPERTY</b> .....	157 89	144 87

## BINGHAMTON

	1921-22	1922-23	1923-24	1924-25	1925-26	1926-27	Average
<b>I. RECEIPTS</b>							
Taxes.....	\$65 66	\$70 33	\$77 29	\$80 50	\$82 75		
Money from state.....	26 74	25 38	27 40	27 03	27 66		
Bonds.....	55 61	11 11	45 67	13 86	11 66		
All other sources.....	67	65	1 26	1 54	1 13		
Total receipts.....	182 37	178 00	217 46	225 29	222 93		
<b>II. EXPENDITURES</b>							
Current expenses.....	94 49	94 47	100 34	104 41	107 50	\$115 52	\$103 18
General control.....	1 86	1 83	1 78	1 75	1 78	1 76	1 79
Instruction.....	74 05	75 08	78 39	80 78	83 91	88 54	80 39
Teaching salaries.....	70 01	71 71	74 53	76 43	79 67	83 79	76 28
Operation of plant.....	10 50	10 88	10 89	12 16	11 78	14 17	11 79
Maintenance of plant.....	2 69	89	1 08	1 32	1 41	1 53	1 46
Auxiliary agencies.....	3 94	2 79	3 47	3 62	4 11	4 11	3 68
Fixed charges.....	1 45	2 45	4 74	4 78	4 60	5 40	3 98
Debt service.....							
Capital outlay.....	12 51	16 43	10 82	15 78	73 36		
Total payments.....	107 00	110 95	111 17	123 19	180 86		
<b>III. BOND ACCOUNT</b>							
Bonded indebtedness.....	179 00	170 31	215 11		265 47		
<b>IV. VALUE SCHOOL PROPERTY</b> .....	233 49	225 09	221 70	211 09	449 93	444 32	302 04
<b>CURRENT EXPENSES</b>							
Elementary schools.....	85 97	84 14	88 99	92 60	96 70	106 23	92 77
Secondary schools.....	151 09	146 91	161 64	149 81	170 65	161 47	157 41

BUFFALO

	1921-22	1922-23	1923-24	1924-25	1925-26	1926-27	Average
<b>I. RECEIPTS</b>							
Taxes.....	\$100 40	\$115 08	\$113 11	\$119 01	\$122 75	\$167 82	\$124 18
Money from state.....	31 88	34 37	32 84	31 23	31 63	37 08	33 21
Bonds.....	110 92	10 30	57 59	58 23	100 77	44 35	63 71
All other sources.....	4 73	1 08	3 08	1 93	1 81	4 80	2 91
Total receipts.....	270 18	261 35	268 18	277 94	314 02	323 31	287 24
<b>II. EXPENDITURES</b>							
Current expenses.....	121 86	131 64	139 41	140 33	145 11	150 45	138 71
General control.....	1 64	2 17	2 12	2 46	2 99	2 99	2 43
Instruction.....	97 29	96 95	102 89	100 68	108 11	109 70	102 91
Teaching salaries.....	88 53	95 58	95 79	95 45	100 42	103 87	96 89
Operation of plant.....	13 46	13 68	15 22	14 53	15 97	15 36	14 76
Maintenance of plant.....	5 37	4 94	8 88	9 57	9 83	11 24	8 45
Auxiliary agencies.....	8 48	80	1 30	1 58	2 41	2 57	2 79
Fixed charges.....	3 24	8 89	9 00	7 33	7 02	8 59	7 40
Debt service.....	13 70	20 31	20 39	22 75	25 75	66 33	29 08
Capital outlay.....	32 02	44 46	38 28	55 35	71 97	62 66	51 59
Total payments.....	167 58	196 41	198 09	218 43	242 84	256 98	215 30
<b>III. BOND ACCOUNT</b>							
Bonded indebtedness.....	256 53	252 60	279 49	303 18	359 76	358 41	304 44
<b>IV. VALUE SCHOOL PROPERTY.....</b>							
	215 34	251 99	320 64	324 02	397 75	480 77	337 38
<b>CURRENT EXPENSES</b>							
Elementary schools.....	100 51	109 48	109 26	115 64	118 82	126 00	113 74
Secondary schools.....	191 49	179 33	206 19	196 47	202 89	208 24	197 98

CANANDAIGUA

	1921-22	1922-23	1923-24	1924-25	1925-26	1926-27	Average
<b>I. RECEIPTS</b>							
Taxes.....	\$75 64	\$64 79	\$68 27	\$74 10	\$75 45	\$66 90	\$70 70
Money from state.....	7 17	5 92	6 32	7 69	7 79	7 60	7 07
Bonds.....	48 96	37 69	40 31	41 63	34 85	51 03	42 26
All other sources.....	134 46	110 81	117 14	124 91	126 49	135 33	124 55
Total receipts.....	134 46	110 81	117 14	124 91	126 49	135 33	124 55
<b>II. EXPENDITURES</b>							
Current expenses.....	102 15	91 90	97 94	100 99	99 90	108 58	100 16
General control.....	6 07	5 46	5 58	5 83	6 07	6 18	5 86
Instruction.....	71 03	62 08	67 72	73 18	72 87	78 32	70 81
Teaching salaries.....	67 78	64 58	65 04	70 98	70 53	75 54	69 06
Operation of plant.....	13 18	14 96	11 43	7 98	8 84	9 72	10 96
Maintenance of plant.....	6 40	2 71	3 66	3 60	1 94	3 16	3 52
Auxiliary agencies.....	3 37	4 02	4 46	5 50	5 42	6 22	4 86
Fixed charges.....	2 10	2 68	5 10	-4 90	4 95	4 98	4 16
Debt service.....	24 07	13 08	14 53	14 15	14 02	13 77	15 40
Capital outlay.....	5 40	3 60	3 23	1 45	2 64	3 74	3 30
Total payments.....	131 62	108 57	115 70	116 59	116 55	126 08	118 86
<b>III. BOND ACCOUNT</b>							
Bonded indebtedness.....	26 68	19 39	16 17	13 28	10 06	6 61	15 14
Amount in sinking fund.....				6 60	6 60	13 86	
<b>IV. VALUE SCHOOL PROPERTY.....</b>							
	312 32	267 05	266 77	272 31	284 26	399 30	299 86
<b>CURRENT EXPENSES</b>							
Elementary schools.....	72 60	70 05	81 57	84 37	85 98	93 76	81 34
Secondary schools.....	108 76	97 84	106 38	108 71	106 77	119 54	107 90

## CORNING

	1921-22	1922-23	1923-24	1924-25	1925-26	1926-27	Average
<b>I. RECEIPTS</b>							
Taxes.....	\$74 29	\$100 43	\$110 70	\$122 72	\$121 81	\$121 72	\$109 11
Money from state.....	21 12	20 11	21 10	25 69	27 17	35 48	25 29
Bonds.....	486 44						77 22
All other sources.....	10 01	8 10	2 20	2 94	1 50	0 85	4 17
Total receipts.....	592 84	577 21	286 53	199 19	198 24	208 51	339 00
<b>II. EXPENDITURES</b>							
Current expenses.....	72 91	80 99	107 69	115 63	121 27	120 87	103 80
General control.....	5 55	6 90	8 01	9 61	7 64	7 67	7 59
Instruction.....	55 40	56 25	75 66	80 92	85 27	91 49	74 59
Teaching salaries.....	55 02	55 30	73 29	78 57	82 74	89 46	72 81
Operation of plant.....	6 96	9 74	13 97	11 66	12 41	13 23	11 39
Maintenance of plant.....	1 30	2 76	3 02	5 62	6 37	5 03	4 07
Auxiliary agencies.....	2 53	2 61	2 31	3 44	3 95	4 65	3 28
Fixed charges.....	1 17	3 48	4 73	4 37	5 63	6 43	4 35
Debt service.....	17 70	24 34	26 14	23 37	23 02	30 81	24 33
Capital outlay.....	41 35	320 05	103 04	11 62	2 15	7 20	79 11
Total payments.....	131 97	426 38	236 63	150 62	146 44	153 98	207 23
<b>III. BOND ACCOUNT</b>							
Bonded indebtedness.....	517 52	501 84	502 31	482 16	472 37	450 00	486 92
<b>IV. VALUE SCHOOL PROPERTY.....</b>							
	210 51	651 98	630 09	655 22	645 26	582 05	573 56
<b>CURRENT EXPENSES</b>							
Elementary schools.....	63 81	66 23	76 41	80 79	95 53	98 68	80 66
Secondary schools.....	86 18	112 65	169 72	188 37	173 78	183 27	150 54

## ELMIRA

	1921-22	1922-23	1923-24	1924-25	1925-26	1926-27	Average
<b>I. RECEIPTS</b>							
Taxes.....	\$75 02	\$90 91	\$96 54	\$94 99	\$92 92	\$89 32	\$90 16
Money from state.....	21 92	20 34	17 60	18 14	17 55	29 15	20 90
Bonds.....		100 87					
All other sources.....	6 60	22 05	12 04	10 70	12 37	11 58	12 51
Total receipts.....	142 61	268 02	229 79	138 29	171 53	183 79	196 78
<b>II. EXPENDITURES</b>							
Current expenses.....	91 29	97 22	94 99	100 94	100 16	106 71	98 84
General control.....	2 73	2 57	2 53	2 79	2 64	2 83	2 63
Instruction.....	75 76	76 59	75 60	78 78	77 78	84 99	78 41
Teaching salaries.....	73 71	73 63	71 87	75 34	75 23	82 63	75 59
Operation of plant.....	6 39	9 39	7 13	7 53	8 43	9 07	8 03
Maintenance of plant.....	3 05	2 73	2 03	2 77	3 05	1 97	2 59
Auxiliary agencies.....	1 66	2 74	2 78	4 26	3 51	3 42	3 10
Fixed charges.....	1 67	3 29	3 19	4 76	4 68	4 64	4 04
Debt service.....	4 01	4 29	7 40	7 16	5 47	9 57	6 43
Capital outlay.....	12 84	56 51	61 81	23 92	8 88	24 40	31 81
Total payments.....	103 14	158 02	164 23	137 25	114 95	141 09	137 23
<b>III. BOND ACCOUNT</b>							
Bonded indebtedness.....	32 17	124 73	114 98	110 56	104 37	91 09	96 86
<b>CURRENT EXPENSES</b>							
Elementary schools.....	81 03	84 33	81 32	85 85	83 09	90 62	84 52
Secondary schools.....	91 14	100 43	102 12	117 57	123 48	137 43	114 42

TAXATION AND RETRENCHMENT

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GENEVA

	1921-22	1922-23	1923-24	1924-25	1925-26	1926-27	Average
<b>I. RECEIPTS</b>							
Taxes.....	\$54 56	\$74 62	\$81 25	\$93 62	\$89 21	\$92 87	\$81 50
Money from state.....	24 63	25 90	24 98	25 32	25 28	36 46	27 25
Bonds.....		259 33				153 59	
All other sources.....	5 44	26 67	10 19	2 75	33 53	61 13	24 04
Total receipts.....	101 75	394 04	357 08	269 72	210 42	362 49	283 22
<b>II. EXPENDITURES</b>							
Current expenses.....	76 39	85 93	85 90	97 86	102 37	96 65	91 18
General control.....	3 12	3 44	3 54	3 58	4 16	4 83	3 81
Instruction.....	60 66	65 28	65 20	72 17	73 63	72 40	68 41
Teaching salaries.....	50 49	64 51	63 72	70 92	71 31	70 86	67 13
Operation of plant.....	6 59	8 98	9 11	10 73	12 52	10 64	9 81
Maintenance of plant.....	2 14	2 07	1 53	5 31	2 60	1 18	2 46
Auxiliary agencies.....	1 61	2 17	2 21	1 87	1 98	2 55	2 08
Fixed charges.....	2 37	3 09	4 31	4 20	7 47	5 06	4 63
Debt service.....	4 26	23 83	14 92	5 22	14 57	74 65	23 72
Capital outlay.....	12 97	30 07	108 44	100 33	74 52	89 72	70 39
Total payments.....	94 35	139 83	209 26	203 42	191 45	261 03	185 41
<b>III. BOND ACCOUNT</b>							
Bonded indebtedness.....		257 65	243 90	244 27	225 10	364 23	
<b>IV. VALUE SCHOOL PROPERTY.....</b>							
	187 00	198 17	187 50	355 83	412 36		
<b>CURRENT EXPENSES</b>							
Elementary schools.....	69 97	71 19	71 48	86 17	91 11	79 81	78 63
Secondary schools.....	129 36		132 64	137 11	121 60	140 09	

HORNELL

	1921-22	1922-23	1923-24	1924-25	1925-26	1926-27	Average
<b>I. RECEIPTS</b>							
Taxes.....	\$77 62	\$98 02	\$103 07	\$121 33	\$115 74	\$122 68	\$107 25
Money from state.....	21 36	22 57	17 89	20 39	20 35	34 21	22 84
Bonds.....	170 99	19 51	96 88	3 83	44 26	50 57	62 90
All other sources.....	16 49	32 60	9 57	16 62	10 91	11 82	15 89
Total receipts.....	295 00	319 81	283 01	179 13	198 40	218 85	246 31
<b>II. EXPENDITURES</b>							
Current expenses.....	94 60	99 92	108 79	108 60	121 89	129 42	111 17
General control.....	4 17	4 78	6 04	4 98	5 42	5 60	5 19
Instruction.....	73 09	75 28	75 11	80 21	83 63	90 46	79 90
Teaching salaries.....	67 47	70 44	69 12	75 51	79 61	85 67	74 92
Operation of plant.....	8 21	11 33	13 30	13 15	14 83	14 10	12 61
Maintenance of plant.....	5 35	2 68	2 99	2 60	9 34	8 14	5 26
Auxiliary agencies.....	1 40	2 72	2 12	2 41	2 37	3 16	2 47
Fixed charges.....	2 37	2 65	8 68	4 48	4 63	6 74	5 02
Debt service.....	22 99	16 15	15 63	35 18	44 08	56 47	32 37
Capital outlay.....	30 09	141 28	141 50	28 00	32 36	32 97	66 64
Total payments.....	147 68	257 84	265 92	171 79	198 33	218 86	210 18
<b>IV. VALUE SCHOOL PROPERTY.....</b>							
	171 08	334 55	313 06	429 40	493 42	514 49	381 94
<b>CURRENT EXPENSES</b>							
Elementary schools.....	76 26	79 44	89 22	92 71	95 28	101 31	89 60
Secondary schools.....	107 19	110 79	118 86	122 76	149 19	165 52	128 75

## HUDSON

	1921-22	1922-23	1923-24	1924-25	1925-26	1926-27	Average
<b>I. RECEIPTS</b>							
Taxes	\$51 44	\$53 22	\$63 26	\$59 64	\$84 13	\$72 27	\$64 48
Money from state	18 32	15 59	21 26	18 28	18 16	37 45	21 76
Bonds	4 06	79 20	24 10	25 36	27 74	18 39	29 60
All other sources	5 34	4 30	5 31	3 19	2 98	1 52	3 71
Total receipts	111 10	194 00	226 97	180 75	199 47	198 78	185 90
<b>II. EXPENDITURES</b>							
Current expenses	65 73	65 40	75 73	83 44	84 60	91 94	78 26
General control	3 27	3 93	3 88	4 27	4 12	4 43	4 00
Instruction	51 91	52 79	56 11	61 92	62 54	63 98	58 52
Teaching salaries	48 22	48 24	52 06	58 60	58 50	60 98	54 67
Operation of plant	4 39	5 46	5 81	7 24	7 57	7 40	6 37
Maintenance of plant	3 93	2 38	4 70	3 88	3 22	8 04	4 41
Auxiliary agencies	1 42	2 66	2 35	2 23	3 60	4 55	2 85
Fixed charges	83	2 10	2 87	3 35	3 55	3 53	2 74
Debt service	4 06	4 00	6 78	9 50	20 43	18 39	10 85
Capital outlay	64	10 11	72 14	22 34	97	1 08	17 40
Total payments	70 43	83 44	154 65	115 28	106 00	111 41	107 14
<b>III. BOND ACCOUNT</b>							
Bonded indebtedness	64 37	151 38	149 66	151 79	129 33	116 42	127 34
<b>CURRENT EXPENSES</b>							
Elementary schools	52 31	52 54	59 31	66 55	68 75	75 95	62 93
Secondary schools	107 29	102 53	134 22	150 45	128 02	132 04	125 54

## ITHACA

	1921-22	1922-23	1923-24	1924-25	1925-26	1926-27	Average
<b>I. RECEIPTS</b>							
Taxes	\$76 38	\$77 37	\$90 07	\$95 05	\$109 37	\$102 39	\$92 10
Money from state	17 71	18 12	18 93	19 26	20 15	32 45	21 31
Bonds			14 19	114 65			
All other sources	16 93	24 58	29 39	31 01	26 71	20 60	24 86
Total receipts	132 14	152 42	161 75	269 67	241 14	197 63	193 29
<b>II. EXPENDITURES</b>							
Current expenses	86 46	91 82	104 27	107 72	116 12	115 92	104 06
General control	4 92	4 67	4 72	5 14	4 80	4 77	4 82
Instruction	62 53	67 51	72 26	76 51	82 30	80 56	73 82
Teaching salaries	58 55	63 02	66 90	70 95	76 40	75 70	68 79
Operation of plant	11 23	11 33	12 89	11 65	13 87	14 21	12 57
Maintenance of plant	2 29	1 55	3 59	4 88	4 46	4 46	3 57
Auxiliary agencies	4 58	4 71	5 91	5 60	6 03	6 90	5 65
Fixed charges	94	2 15	4 90	3 93	4 65	5 02	3 64
Debt service	2 92	3 65	18 74	11 14	15 08	16 23	11 44
Capital outlay	9 89	47 66	25 27	66 82	64 01	14 83	37 96
Total payments	99 27	143 13	148 27	185 68	195 21	146 97	153 46
<b>III. BOND ACCOUNT</b>							
Bonded indebtedness	7 30	7 19	21 28	126 60	122 72	107 89	66 93
<b>IV. VALUE SCHOOL PROPERTY</b>							
601 53	626 51	622 74	622 77	702 39	658 45	639 65	
<b>CURRENT EXPENSES</b>							
Elementary schools	70 21	75 81	80 90	88 81	100 74	102 07	86 11
Secondary schools	112 82	117 27	139 84	130 39	129 28	124 67	126 23

TAXATION AND RETRENCHMENT

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JAMESTOWN

	1921-22	1922-23	1923-24	1924-25	1925-26	1926-27	Average
<b>I. RECEIPTS</b>							
Taxes.....	\$87 24	\$92 39	\$94 82	\$104 42	\$110 17	\$101 30	\$98 75
Money from state.....	18 08	18 73	19 28	19 35	21 01	27 71	20 83
Bonds.....		118 01				102 20	
All other sources.....	3 42	6 66	6 66	27 21	64 24	27 36	23 49
Total receipts.....	145 17	239 06	208 27	171 02	200 44	266 28	205 89
<b>II. EXPENDITURES</b>							
<b>Current expenses</b>							
General control.....	3 33	2 84	3 73	3 72	4 01	4 87	3 78
Instruction.....							
Teaching salaries.....	59 15	63 70	66 80	71 09	74 45	77 11	69 04
Operation of plant.....	9 77	14 11	15 38	12 49	12 26	12 91	12 82
Maintenance of plant.....	4 21	3 75	3 98	3 13	5 21	4 44	4 13
Auxiliary agencies.....	2 77	2 40	2 63	2 90	3 32	3 29	2 90
Fixed charges.....							
Debt service.....							
Capital outlay.....	43 62	40 02	69 30	25 22	6 59	27 99	34 73
Total payments.....	141 85	150 11	186 83	165 89	192 61	182 47	170 66
<b>III. BOND ACCOUNT</b>							
Bonded indebtedness.....	244 34	236 40	227 03	207 48	194 52	284 70	232 44

KINGSTON

	1921-22	1922-23	1923-24	1924-25	1925-26	1926-27	Average
<b>I. RECEIPTS</b>							
Taxes.....	\$59 40	\$56 09	\$62 23	\$68 28	\$70 90	\$58 77	\$62 67
Money from state.....	21 06	20 49	20 70	21 99	23 92	40 84	24 92
Bonds.....	3 67	3 39	3 15	2 97			
All other sources.....	2 17	4 92	4 81	5 61	6 20	2 76	4 43
Total receipts.....	86 57	88 07	95 13	101 80	107 42	107 74	97 98
<b>EXPENDITURES</b>							
<b>Current expenses</b>							
General control.....	70 21	72 74	80 42	83 19	88 14	94 68	81 75
Instruction.....	2 35	2 36	2 30	2 42	2 58	2 72	2 46
Teaching salaries.....	52 76	54 43	58 45	62 92	67 88	69 52	61 13
Operation of plant.....	48 54	50 14	54 24	59 24	64 07	65 77	57 14
Maintenance of plant.....	9 44	8 32	11 62	9 86	8 85	12 32	10 01
Auxiliary agencies.....	2 47	3 56	3 14	1 96	3 23	3 36	2 95
Fixed charges.....	1 28	1 35	1 31	1 84	1 96	2 46	1 71
Debt service.....	1 90	2 70	3 60	4 19	4 14	4 29	3 49
Capital outlay.....	12 43	10 28	10 60	9 08	6 88	6 07	9 18
Total payments.....	0 62	0 69	1 12	3 27	6 92	4 44	2 88
Bonded indebtedness.....	83 26	83 71	92 14	95 54	101 94	105 19	93 81
<b>III. BOND ACCOUNT</b>							
Bonded indebtedness.....	63 93	57 83	52 50	47 98	45 02	40 10	51 03
<b>IV. VALUE SCHOOL PROPERTY</b>							
<b>CURRENT EXPENSES</b>							
Elementary schools.....	59 25	61 78	66 63	67 34	72 20	77 73	67 58
Secondary schools.....	103 43	99 21	111 28	120 54	126 09	134 60	116 39

## LOCKPORT

	1921-22	1922-23	1923-24	1924-25	1925-26	1926-27	Average
<b>I. RECEIPTS</b>							
Taxes.....	\$126 24	\$106 72	\$99 31	\$116 16	\$92 51	\$90 19	\$10. 76
Money from state.....	19 05	15 49	14 24	15 00	14 05	26 49	17 45
Bonds.....		18 59	94 61				
All other sources.....	16 77	10 73	13 12	14 23	13 64	14 39	13 80
Total receipts.....	205 11	222 77	309 66	311 86	204 44	179 30	238 11
<b>II. EXPENDITURES</b>							
Current expenses.....							
General control.....	5 02	4 28	4 37	4 46	4 40	3 86	4 39
Instruction.....							
Teaching salaries.....	69 35	67 55	71 17	71 24	71 43	72 08	70 62
Operation of plant.....	12 80	13 80	12 89	12 51	14 16	13 71	13 33
Maintenance of plant.....	3 10	3 01	4 39	3 93	2 86	4 43	3 63
Auxiliary agencies.....	3 56	3 41	2 81	2 12	4 05	3 86	3 31
Fixed charges.....							
Debt service.....							
Capital outlay.....	15 03	24 43	20 21	99 37	27 29	8 49	32 43
Total payments.....	132 24	135 16	139 34	223 73	153 74	134 42	153 05
<b>III. BOND ACCOUNT</b>							
Bonded indebtedness.....	41 56	65 70	151 77	135 66	117 55	107 10	103 88
<b>IV. VALUE SCHOOL PROPERTY.....</b>	491 37	479 40	474 88	460 63	553 17	555 96	503 74

## MECHANICVILLE

	1921-22	1922-23	1923-24	1924-25	1925-26	1926-27	Average
<b>I. RECEIPTS</b>							
Taxes.....	\$71 58	\$75 05	\$77 48	\$68 17	\$79 60	\$70 73	\$73 78
Money from state.....	17 16	16 99	14 99	14 57	14 69	34 35	18 69
Bonds.....				82 46			
All other sources.....	17 10	11 78	7 22	9 79	9 12	10 63	10 86
Total receipts.....	108 05	104 55	100 92	183 79	160 23	121 99	130 74
<b>II. EXPENDITURES</b>							
Current expenses.....	72 06	82 73	77 42	79 04	85 32	92 67	81 55
General control.....	3 63	3 60	3 54	3 58	3 80	4 27	3 73
Instruction.....							
Teaching salaries.....	52 71	56 46	57 24	58 07	61 96	66 83	58 91
Operation of plant.....	6 13	9 20	6 81	6 95	8 65	9 86	7 93
Maintenance of plant.....	1 95	7 64	1 86	1 47	2 57	3 30	3 10
Auxiliary agencies.....	2 29	2 26	2 23	2 25	2 42	3 63	2 34
Fixed charges.....	2 69	1 72	77 42	4 90	3 92	3 83	16 00
Debt service.....	26 98	19 48	14 03	13 50	19 05	19 88	18 69
Capital outlay.....	2 79	1 06	38	35 93	49 86	2 03	15 83
Total payments.....	105 36	103 27	91 83	128 47	154 24	114 58	116 62
<b>III. BOND ACCOUNT</b>							
Bonded indebtedness.....	187 79	175 76	161 55	231 09	228 79	230 15	202 88
<b>IV. VALUE SCHOOL PROPERTY.....</b>	286 30	279 42	267 98	340 60	350 10	366 70	315 59
<b>CURRENT EXPENSES</b>							
Elementary schools.....	58 31	61 39	68 40	71 77	76 39	82 49	69 82
Secondary schools.....	115 47	155 26	131 84	110 98	125 07	124 44	126 08

NEW YORK CITY

	1921-22	1922-23	1923-24	1924-25	1925-26	1926-27	Average
<b>I. RECEIPTS</b>							
• Taxes.....	\$98 15	\$90 56	\$90 09	\$89 06	\$90 55	\$119 17	\$96 56
Money from state.....	22 03	21 97	22 63	23 25	23 77	25 99	23 32
Bonds.....	19 12	54 16	69 80	9 51	16 42	.....	.....
All other sources.....	073	085	11	11	11	14	11
Total receipts.....	207 37	244 00	294 80	256 20	204 74	188 68	232 33
<b>II. EXPENDITURES</b>							
Current expenses.....	108 75	108 04	111 37	112 04	112 99	123 92	113 01
General control.....	3 76	3 47	3 61	3 53	3 65	3 47	3 58
Instruction.....	91 81	91 76	94 24	94 94	96 20	99 26	94 80
Teaching salaries.....	85 88	85 66	87 71	88 78	90 42	93 17	88 70
Operation of plant.....	5 88	5 60	5 62	6 01	5 94	7 75	6 13
Maintenance of plant.....	5 35	5 47	5 96	5 51	5 16	4 71	5 35
Auxiliary agencies.....	1 81	1 57	1 80	1 75	1 74	2 54	1 89
Fixed charges.....	13	18	23	25	30	6 09	1 25
Debt service.....	.....	.....	.....	.....	.....	19 80	.....
Capital outlay.....	17 09	19 90	46 94	67 78	27 04	18 30	33 01
Total payments.....	125 84	127 95	158 31	179 82	140 03	143 72	146 28
<b>IV. VALUE SCHOOL PROPERTY.....</b>							
236 53	245 81	288 27	350 19	370 18	367 76	311 93	
<b>CURRENT EXPENSES</b>							
Elementary schools.....	97 51	96 73	99 05	99 40	102 43	104 20	99 94
Secondary schools.....	177 37	170 27	178 09	164 36	140 21	178 51	166 47

OGDENSBURG

	1921-22	1922-23	1923-24	1924-25	1925-26	1926-27	Average
<b>I. RECEIPTS</b>							
Taxes.....	\$48 94	\$48 30	\$51 60	\$54 98	\$62 71	\$40 51	\$51 20
Money from state.....	17 37	15 74	15 07	13 53	14 51	34 82	18 80
Bonds.....	.....	.....	.....	.....	70 90	17 23	.....
All other sources.....	6 24	23 44	23 89	20 43	19 32	8 31	16 92
Total receipts.....	74 89	88 73	92 15	94 56	170 77	110 54	106 75
<b>II. EXPENDITURES</b>							
Current expenses.....	.....	.....	.....	.....	.....	.....	.....
General control.....	4 57	4 77	3 85	3 61	3 52	3 69	3 97
Instruction.....	.....	.....	.....	.....	.....	.....	.....
Teaching salaries.....	50 73	52 87	52 77	53 74	60 07	61 04	55 47
Operation of plant.....	7 39	11 78	10 15	13 30	6 42	10 57	9 98
Maintenance of plant.....	2 25	2 81	2 81	3 18	1 62	1 43	2 33
Auxiliary agencies.....	1 51	3 85	2 33	1 76	1 99	2 18	2 30
Fixed charges.....	.....	.....	.....	.....	.....	.....	.....
Debt service.....	.....	.....	.....	.....	.....	.....	.....
Capital outlay.....	.....	.....	59	59	62 91	14 37	.....
Total payments.....	73 59	89 82	91 60	91 29	160 57	107 07	103 62
<b>III. BOND ACCOUNT</b>							
Bonded indebtedness.....	11 36	8 65	6 12	3 50	2 99	66 22	17 43
<b>IV. VALUE SCHOOL PROPERTY.....</b>							
123 91	118 66	298 12	277 81	351 92	387 74	267 53	



## REPORT OF SPECIAL JOINT COMMITTEE

## ONEIDA

	1921-22	1922-23	1923-24	1924-25	1925-26	1926-27	Average
<b>I. RECEIPTS</b>							
Taxes.....	\$69 71	\$71 32	\$69 98	\$71 87	\$74 37	\$74 69	\$73 04
Money from state.....	24 31	26 17	25 16	25 88	25 30	47 29	29 12
Bonds.....						210 44	
All other sources.....	79	3 58	3 50	3 64	3 23	8 40	3 89
Total receipts.....	129 23	140 69	132 55	135 42	138 83	376 40	176 68
<b>II. EXPENDITURES</b>							
Current expenses.....	79 12	95 41	90 96	92 48	95 22	115 18	94 90
General control.....	4 12	4 19	3 86	4 15	3 69	4 12	4 02
Instruction.....	60 73	66 64	66 13	69 87	74 33	83 16	70 33
Teaching salaries.....	58 59	63 57	62 97	67 64	70 74	79 14	67 28
Operation of plant.....	7 67	10 22	7 90	7 54	8 60	9 85	8 62
Maintenance of plant.....	2 75	6 82	2 91	2 58	3 60	7 59	4 36
Auxiliary agencies.....	2 69	2 87	3 39	3 91	3 97	4 12	3 51
Fixed charges.....	1 14	4 67	6 78	4 42	1 03	6 34	4 06
Debt service.....	5 83	5 85	5 28	5 05	4 71	9 09	5 97
Capital outlay.....	5 76	3 05	1 91	64	44	112 68	21 23
Total payments.....	90 70	104 31	98 15	98 17	100 37	236 95	122 10
<b>III. BOND ACCOUNT</b>							
Bonded indebtedness.....	37 63	34 71	28 39	24 17	19 54	225 37	62 37
<b>IV. VALUE SCHOOL PROPERTY.....</b>							
	272 35	311 59	290 47	287 89	278 22	289 82	288 15
<b>CURRENT EXPENSES</b>							
Elementary schools.....	76 16	88 81	78 93	83 11	86 83	102 69	86 19
Secondary schools.....	83 41	108 13	118 10	113 72	113 85	145 73	114 17

## OSWEGO

	1921-22	1922-23	1923-24	1924-25	1925-26	1926-27	Average
<b>I. RECEIPTS</b>							
Taxes.....	\$71 50	\$85 12	\$81 49	\$77 07	\$93 04	\$83 36	\$81 99
Money from state.....	18 21	16 97	16 19	18 65	18 48	33 93	20 59
Bonds.....	19 82						3 07
All other sources.....	5 29	7 98	5 77	6 56	8 16	6 90	6 77
Total receipts.....	297 21	210 54	109 04	110 34	120 75	124 88	159 00
<b>II. EXPENDITURES</b>							
Current expenses.....	2 70	3 20	2 71	2 98	3 40	3 49	3 09
General control.....	63 86	69 05	68 73	76 16	80 75	75 74	72 55
Instruction.....	60 01	64 81	65 78	73 11	77 44	73 19	69 26
Teaching salaries.....	8 83	12 16	13 65	15 29	14 29	13 96	13 11
Operation of plant.....	5 24	2 05	1 83	3 27	9 09	3 86	4 21
Maintenance of plant.....	2 00	1 63	4 72	4 12	4 30	4 64	3 63
Auxiliary agencies.....	1 10	4 56	3 46	5 38	5 90	4 37	4 16
Fixed charges.....			28				
Debt service.....	117 51	110 34	4 39	86	1 03	65	36 58
Capital outlay.....	201 41	204 33	100 96	109 32	120 01	107 16	138 33
Total payments.....	201 41	204 33	100 96	109 32	120 01	107 16	138 33
<b>IV. VALUE SCHOOL PROPERTY.....</b>							
	149 03	370 34	343 78	344 45	358 68	334 33	318 63

PLATTSBURG

	1921-22	1922-23	1923-24	1924-25	1925-26	1926-27	Average
<b>I. RECEIPTS</b>							
Taxes.....	\$85 74	\$91 55	\$102 64	\$103 20	\$114 47	\$114 13	\$101 99
• Money from state.....	23 62	21 95	23 35	21 67	23 17	31 39	24 21
Bonds.....							
All other sources.....	3 12	3 18	3 62	3 48	4 00	4 26	3 61
Total receipts.....	112 49	116 68	129 61	128 35	141 64	149 79	129 82
<b>II. EXPENDITURES</b>							
Current expenses.....	97 61	102 73	114 84	114 72	126 13	125 31	113 59
General control.....	6 66	7 02	7 73	3 81	9 10	9 05	7 21
Instruction.....	65 84	68 45	75 93	79 86	81 34	84 77	76 08
Teaching salaries.....	61 20	64 01	69 75	72 47	74 14	80 70	70 43
Operation of plant.....	16 76	16 32	17 95	17 93	18 49	17 59	17 50
Maintenance of plant.....	3 83	3 07	4 91	3 72	5 71	3 38	4 09
Auxiliary agencies.....	2 84	3 78	3 99	4 65	4 79	5 20	4 22
Fixed charges.....	1 67	4 09	4 32	4 76	6 70	5 33	4 48
Debt service.....	9 43	9 19	9 51	9 18	9 44	8 75	9 25
Capital outlay.....	5 45	4 76	5 26	4 45	6 07	15 73	6 98
Total payments.....	112 49	116 68	129 61	128 35	141 64	149 79	129 82
<b>III. BOND ACCOUNT</b>							
Bonded indebtedness.....	83 02	77 13	75 62	62 39	58 67	50 64	67 74
<b>IV. VALUE SCHOOL PROPERTY</b>							
.....	371 01	378 83	406 43	370 59	396 32	401 82	387 24
<b>CURRENT EXPENSES</b>							
Elementary schools.....	80 58	80 34	86 32	76 45	94 12	100 90	86 37
Secondary schools.....	139 88	164 60	179 66	226 49	213 03	178 20	183 02

ROCHESTER

	1921-22	1922-23	1923-24	1924-25	1925-26	1926-27	Average
<b>I. RECEIPTS</b>							
Taxes.....	\$94 02	\$121 19	\$116 65	\$123 57	\$169 94	\$137 06	\$128 06
Money from state.....	31 11	32 39	32 40	21 98	32 71	33 06	30 56
Bonds.....	54 07	74 96	14 83	7 23	18 92	13 95	29 59
All other sources.....	43 05	36 46	46 34	73 14	29 08	32 32	43 36
Total receipts.....	222 45	268 28	210 23	225 91	269 19	239 31	239 45
<b>II. EXPENDITURES</b>							
Current expenses.....	122 60	125 93	138 82	147 42	149 38	155 42	140 58
General control.....	3 30	3 25	3 42	3 87	3 72	4 06	3 61
Instruction.....	95 63	99 10	99 12	102 02	105 11	107 08	101 55
Teaching salaries.....	87 96	93 38	90 76	93 37	95 15	98 07	93 26
Operation of plant.....	13 63	14 00	15 07	15 07	14 58	16 03	14 81
Maintenance of plant.....	3 58	3 48	5 28	6 78	8 38	8 52	6 11
Auxiliary agencies.....	4 72	4 79	5 69	6 01	5 97	6 32	5 61
Fixed charges.....	1 73	1 31	10 25	13 67	11 61	13 12	8 87
Debt service.....	36 54	56 21	50 53	52 94	69 96	34 58	50 30
Capital outlay.....	59 84	76 35	28 08	8 78	26 55	36 34	38 45
Total payments.....	218 99	258 49	217 43	209 14	245 90	228 36	229 34
<b>III. BOND ACCOUNT</b>							
Bonded indebtedness.....	142 98	208 22	243 31	229 58	232 31	232 39	216 38
Amount in sinking fund.....	14 07	16 69	12 74	19 76	17 70	11 95	15 49
<b>IV. VALUE SCHOOL PROPERTY</b>							
.....	456 10	481 94	477 44	465 03	463 47	319 27	442 33
<b>CURRENT EXPENSES</b>							
Elementary schools.....	106 64	104 79	122 22	128 66	128 51	137 18	122 13
Secondary schools.....	177 46	225 76	209 76	217 55	238 62	264 22	222 33

## REPORT OF SPECIAL JOINT COMMITTEE

## SCHENECTADY

	1921-22	1922-23	1923-24	1924-25	1925-26	1926-27	Average
<b>I. RECEIPTS</b>							
Taxes.....	\$85 79	\$97 66	\$109 65	\$108 09	\$122 06	\$117 76	\$107 15
Money from state.....	23 50	24 34	24 83	23 44	26 66	30 89	25 68
Bonds.....	69	23 31	11 05	12 77	15 68	5 17	11 37
All other sources.....	87	87	1 18	1 64	2 00	1 75	1 40
Total receipts.....	254 49	247 75	263 07	249 29	166 41	281 61	243 98
<b>II. EXPENDITURES</b>							
Current expenses.....	85 33	95 31	104 00	103 60	107 09	116 61	102 29
General control.....	1 85	2 24	2 20	2 21	2 29	2 80	2 29
Instruction.....	67 62	73 01	75 28	75 01	79 83	87 40	76 54
Teaching salaries.....	65 07	69 22	71 82	72 31	75 45	81 82	72 78
Operation plant.....	9 23	11 97	15 40	13 70	12 23	12 61	12 55
Maintenance of plant.....	2 69	2 83	4 35	5 28	5 23	5 88	4 42
Auxiliary agencies.....	2 58	2 79	3 13	3 67	3 59	4 15	3 34
Fixed charges.....	1 25	2 46	3 63	3 72	3 92	3 77	3 15
Debt service.....	26 22	26 78	25 01	23 56	24 11	27 65	25 55
Capital outlay.....	42 24	4 45	27 54	12 51	14 37	58 42	26 90
Total payments.....	153 78	126 53	156 55	139 67	145 57	225 31	158 54
<b>III. BOND ACCOUNT</b>							
Bonded indebtedness.....	194 80	202 61	190 77	183 40	187 88	163 92	186 82
<b>IV. VALUE SCHOOL PROPERTY.....</b>							
	222 11	245 56	433 51	421 32	448 64	435 31	370 45
<b>CURRENT EXPENSES</b>							
Elementary schools.....	75 03	82 93	96 89	100 34	98 98	112 83	94 72
Secondary schools.....	105 64	122 45	100 68	87 60	116 81	93 80	104 72

## SYRACUSE

	1921-22	1922-23	1923-24	1924-25	1925-26	1926-27	Average
<b>I. RECEIPTS</b>							
Taxes.....	\$79 36	\$83 96	\$92 32	\$111 74	\$111 66	\$111 84	\$98 96
Money from state.....	23 47	23 65	23 90	25 35	25 60	26 85	24 86
Bonds.....							
All other sources.....	1 66	1 68	43	69	3 46	37	1 37
Total receipts.....	136 91	166 71	195 83	245 29	277 57	300 50	223 08
<b>II. EXPENDITURES</b>							
Current expenses.....	79 78	83 69	89 55	100 39	100 69	109 50	94 40
General control.....	1 12	1 12	1 18	1 20	1 14	1 17	1 15
Instruction.....	64 86	67 36	71 26	81 04	78 19	83 39	74 63
Teaching salaries.....	61 86	64 87	67 03	77 93	73 95	74 82	70 24
Operation of plant.....	8 49	8 76	10 18	9 67	11 36	11 30	10 01
Maintenance of plant.....	2 36	1 62	1 39	1 99	2 84	6 10	2 80
Auxiliary agencies.....	2 26	1 66	1 68	1 86	2 45	2 86	2 16
Fixed charges.....	70	3 17	3 87	4 63	4 71	4 69	3 66
Debt service.....							
Capital outlay.....		15	19	22	45	2 63	70
Total payments.....	81 30	84 35	89 74	100 61	101 14	109 76	94 95
<b>IV. VALUE SCHOOL PROPERTY.....</b>							
	261 48	298 37	289 55	383 45	393 51	406 85	341 06
<b>CURRENT EXPENSES</b>							
Elementary schools.....	65 67	68 79	72 25	77 73	78 58	86 97	75 30
Secondary schools.....	126 80	126 74	142 79	171 35	161 62	205 03	157 61

TAXATION AND RETRENCHMENT

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TONAWANDA

	1921-22	1922-23	1923-24	1924-25	1925-26	1926-27	Average
<b>I. RECEIPTS</b>							
Taxes.....	\$68 56	\$71 65	\$71 91	\$88 46	\$126 02	\$107 28	\$90 19
Money from state.....	1 68	2 04	35	1 87	2 05	1 84	1 64
Bonds.....	68 03	49 89	.....	263 02	186 14	.....	94 89
All other sources.....	44	2 54	22 74	8 34	3 46	3 78	6 89
Total receipts.....	165 41	215 48	152 44	362 16	492 52	228 23	272 87
<b>II. EXPENDITURES</b>							
<b>Current expenses</b>							
General control.....	4 57	4 05	4 05	4 43	4 07	3 51	4 10
<b>Instruction</b>							
Teaching salaries.....	48 56	51 91	54 80	59 26	60 74	63 99	56 90
Operation of Plant.....	10 52	12 43	9 43	12 68	12 85	16 99	12 61
Maintenance of plant.....	63	2 96	2 90	2 92	1 94	2 24	2 27
Auxiliary agencies.....	2 70	2 57	1 06	2 62	3 60	6 96	3 35
Fixed charges.....	3 93	3 11	3 32	4 05	6 07	33 17	9 56
<b>Debt service</b>							
Capital outlay.....	13 26	82 71	32 46	96 15	247 74	109 06	99 75
Total payments.....	97 13	171 16	118 28	213 88	388 40	247 25	210 39
<b>III. BOND ACCOUNT</b>							
Bonded indebtedness.....	89 59	136 54	124 48	359 79	517 59	484 58	296 37
<b>IV. VALUE SCHOOL PROPERTY.....</b>							
	134 16	310 93	360 72	353 85	694 17	658 26	430 72

TROY

	1921-22	1922-23	1923-24	1924-25	1925-26	1926-27	Average
<b>I. RECEIPTS</b>							
Taxes.....	\$100 53	\$102 31	\$100 69	\$100 11	\$99 84	\$103 33	\$101 13
Money from state.....	27 52	24 47	25 62	26 30	28 60	31 41	26 99
Bonds.....	85 27	17 40	5 04	11 55	16 36	54 24	30 45
All other sources.....	78	1 23	39	46	1 93	71	92
Total receipts.....	214 10	172 25	134 37	138 42	153 10	196 63	166 91
<b>II. EXPENDITURES</b>							
<b>Current expenses</b>							
General control.....	3 31	3 20	2 80	3 45	3 21	3 52	3 25
<b>Instruction</b>							
Teaching salaries.....	83 30	82 35	77 08	78 19	80 94	84 18	80 93
Operation of plant.....	81 56	80 54	75 16	85 65	78 65	81 88	80 55
Maintenance of plant.....	13 19	12 14	13 26	15 58	10 56	14 42	13 20
Auxiliary agencies.....	1 04	1 22	2 86	3 85	2 72	2 86	2 47
Fixed charges.....	8 20	6 99	6 95	6 79	6 84	6 75	7 06
Debt service.....	1 73	3 65	4 06	4 07	4 15	4 34	3 71
Capital outlay.....	16 28	17 82	17 32	15 95	18 64	19 39	17 59
Total payments.....	5 79	42 05	10 05	2 19	19 17	47 74	21 23
<b>III. BOND ACCOUNT</b>							
Bonded indebtedness.....	184 96	169 43	134 37	130 08	146 24	183 19	157 20
<b>IV. VALUE SCHOOL PROPERTY.....</b>							
	243 54	316 84	295 62	295 19	296 39	299 65	292 05
<b>CURRENT EXPENSES</b>							
Elementary schools.....	101 01	99 72	94 59	98 03	96 67	100 66	98 34
Secondary schools.....	108 64	107 05	122 72	127 45	126 33	129 01	120 01

## UTICA

	1921-22	1922-23	1923-24	1924-25	1925-26	1926-27	Average
<b>I. RECEIPTS</b>							
Taxes.....	\$85 49	\$62 41	\$73 78	\$85 34	\$87 84	\$95 86	\$81 70
Money from state.....	14 85	21 00	20 62	21 51	21 10	26 35	21 06
Bonds.....	43 24	3 87	40 67	45 79			21 41
All other sources.....	1 46	27	33	48	44	40	54
Total receipts.....	146 33	118 91	145 86	171 08	130 47	122 64	138 81
<b>II. EXPENDITURES</b>							
Current expenses.....	96 91	80 10	88 85	87 96	86 96	98 08	89 60
General control.....	1 52	1 50	1 70	1 74	1 57	1 74	1 63
Instruction.....	70 85	63 19	67 15	69 01	68 31	77 94	69 36
Teaching salaries.....	68 11	60 88	65 16	66 47	65 75	75 18	66 88
Operation of plant.....	9 87	7 59	8 76	9 21	10 02	10 74	9 35
Maintenance of plant.....	10 91	3 97	3 21	3 79	2 74	2 21	4 30
Auxiliary agencies.....	2 00	71	94	92	82	72	99
Fixed charges.....	1 76	3 15	7 09	3 29	3 50	4 74	3 96
Debt service.....				16 41	18 03	18 52	
Capital outlay.....	8 89	25 95	3 38	42 38	21 02	92	17 48
Total payments.....	105 80	106 08	117 71	146 75	127 01	117 51	120 44
<b>III. BOND ACCOUNT</b>							
Bonded indebtedness.....	116 61	94 98	131 38	173 35	152 45	146 67	136 31
<b>IV. VALUE SCHOOL PROPERTY.....</b>							
	379 14	354 38	412 41	454 86	429 97	446 47	413 58
<b>CURRENT EXPENSES</b>							
Elementary schools.....	79 75	86 22	85 59	79 43	75 39	87 47	81 39
Secondary schools.....	140 54	125 40	138 49	128 14	109 54	124 86	126 86

## WATERTOWN

	1921-22	1922-23	1923-24	1924-25	1925-26	1926-27	Average
<b>I. RECEIPTS</b>							
Taxes.....	\$45 64	\$65 00	\$66 69	\$88 66	\$89 82	\$84 16	\$73 01
Money from state.....	13 95	12 80	12 73	12 88	13 24	26 55	15 30
Bonds.....	75 91						
All other sources.....	5 59	7 67	10 15	11 67	13 35	13 52	10 26
Total receipts.....	179 27	167 61	123 10	121 83	123 38	133 17	141 89
<b>II. EXPENDITURES</b>							
Current expenses.....							
General control.....	1 43	1 96	1 93	3 14	2 36	2 61	2 24
Instruction.....							
Teaching salaries.....	44 77	47 97	62 78	64 89	69 13	72 05	60 02
Operation of plant.....	6 26	9 12	10 79	10 13	8 94	10 59	9 28
Maintenance of plant.....	2 01	3 70	6 61	7 56	4 17	4 00	4 65
Auxiliary agencies.....	3 31	5 75	6 73	7 40	7 70	8 27	6 49
Fixed charges.....							
Debt service.....							
Capital outlay.....	31 21	49 42	4 65	2 46	2 28	3 22	15 92
Total payments.....	97 73	135 23	114 45	115 00	114 44	120 93	116 27
<b>III. BOND ACCOUNT</b>							
Bonded indebtedness.....	307 61	380 19	466 10	617 81	632 12	667 34	508 85
Amount in sinking fund.....				36 68	29 87	27 17	
<b>IV. VALUE SCHOOL PROPERTY.....</b>							
	286 18	338 36	333 00	338 99	333 25	315 53	324 04

TAXATION AND RETRENCHMENT

YONKERS

	1921-22	1922-23	1923-24	1924-25	1925-26	1926-27	Average
<b>I. RECEIPTS</b>							
Taxes.....	\$107 27	\$122 05	\$123 50	\$137 42	\$150 37	\$152 72	\$132 75
Money from state.....	27 30	26 11	26 85	27 82	29 04	34 01	28 59
Bonds.....	10 44	57 09	55 88	54 91	110 43	43 61	55 87
All other sources.....	19 04	57	11	21	53	39	3 28
Total receipts.....	175 11	208 18	206 34	247 49	294 36	257 84	232 63
<b>II. EXPENDITURES</b>							
Current expenses.....	114 34	122 77	125 65	137 86	147 92	153 79	134 18
General control.....	2 48	2 38	2 58	2 85	3 03	3 21	2 76
Instruction.....	97 06	101 76	103 17	110 40	119 28	122 91	109 39
Teaching salaries.....	91 27	94 80	98 83	102 65	111 22	114 58	102 49
Operation of plant.....	6 40	9 06	8 81	10 14	11 96	15 54	10 41
Maintenance of plant.....	4 42	3 68	3 45	6 01	5 05	4 40	4 51
Auxiliary agencies.....	2 05	2 13	2 12	2 42	2 16	1 89	2 13
Fixed charges.....	1 94	3 75	5 52	6 03	6 45	5 82	4 97
Debt service.....	21 61	42 28	24 32	26 95	32 02	33 33	30 15
Capital outlay.....	36 69	15 05	56 27	78 72	86 27	45 64	53 49
Total payments.....	172 64	180 08	206 25	243 53	266 21	232 76	217 82
<b>III. BOND ACCOUNT</b>							
Bonded indebtedness.....	221 35	257 36	295 46	331 94	428 50	441 33	331 87
<b>IV. VALUE SCHOOL PROPERTY.....</b>							
353 08	402 47	394 84	450 14	516 26	665 89	471 62	
<b>CURRENT EXPENSES</b>							
Elementary schools.....	104 15	114 14	114 78	126 78	122 64	138 99	120 40
Secondary schools.....	140 05	148 77	144 38	152 59	229 35	189 42	171 30

## APPENDIX II

ECONOMIC AND SCHOOL STATISTICS OF THIRD CLASS CITIES  
IN NEW YORK STATE

CITIES	Per capita value on manu- facturing	Per cent wage- earners of population	Per capita value on real estate	Per capita expendi- ture on schools
GROUP I	(1)	(2)	(3)	(4)
New Rochelle.....	\$121	3.5	\$5,298	\$23 81
White Plains.....	83	1.5	3,564	23 04
Mount Vernon.....	280	6.4	2,781	24 74
Saratoga Springs.....	310	6.4	2,303	13 30
Ithaca.....	548	9.9	1,592	16 38
Oneonta.....	485	14.3	1,554	14 29
Watertown.....	608	12.5	1,552	16 06
Hornell.....	488	12.3	1,069	16 18
Oneida.....	512	11.4	1,305	13 28
Batavia.....	695	16.4	1,242	18 31
Geneva.....	697	16.5	1,515	15 29
Jamestown.....	976	21.9	2,265	16 74
Middletown.....	532	11.7	1,381	11 69
Lockport.....	1,375	19.1	1,700	15 86
Plattsburg.....	368	7.2	1,115	11 82
Niagara Falls.....	1,758	24.1	3,090	19 34
Glen Cove *.....	.....	.....	3,263	13 87
Mechanicville *.....	.....	.....	995	20 00
GROUP II				
Olean.....	\$1,566	22.7	\$1,821	\$17 26
Poughkeepsie.....	825	16.9	1,693	12 91
Rensselaer.....	905	12.5	1,388	13 25
Hudson.....	639	12.6	1,112	13 28
Ogdensburg.....	352	5.1	647	9 19
Kingston.....	594	14.6	1,278	10 95
Port Jervis.....	810	19.6	1,195	15 36
Tonawanda.....	1,635	18.2	1,552	13 76
Elmira.....	737	17.3	1,346	12 69
Watervliet.....	529	9.9	787	9 89
Courtland.....	1,121	22.6	1,451	14 31
Dunkirk.....	1,449	22.3	1,501	16 01
Canandaigua *.....	.....	.....	1,354	15 82
Norwich *.....	.....	.....	1,306	16 39
Amsterdam.....	1,576	31.9	1,695	14 75
Newburg.....	983	17.7	1,137	13 56
Corning.....	681	22.2	1,237	12 92

\* No census figures available.

(1) and (2) from United States Census Manufacturers, 1920, Vol. IX.

(3) From New York State Tax Report, 1925.

(4) From "Public School Finances," 1923, Bulletin No. 808.

**ECONOMIC AND SCHOOL STATISTICS OF THIRD CLASS CITIES  
IN NEW YORK STATE—Concluded**

CITIES	Per capita value on manu- facturing	Per cent wage- earners of population	Per capita value on real estate	Per capita expendi- ture on schools
	(1)	(2)	(3)	(4)
<b>GROUP III</b>				
Lackawanna *			\$1,663	\$12 37
North Tonawanda.....	\$1,642	28.1	1,534	15 28
Beacon.....	877	19.6	1,218	12 23
Gloversville.....	1,762	25.4	1,346	15 39
Oswego.....	1,067	18.9	964	13 61
Glens Falls.....	691	16.7	865	10 89
Rome.....	1,323	16.8	1,258	10 72
Auburn.....	1,122	20.1	1,130	11 49
Fulton.....	1,768	27.8	1,581	11 12
Johnstown.....	1,604	24.4	1,046	14 42
Little Falls.....	1,907	28.1	1,366	13 20
Salamanca *			1,268	13 95
Cohoes.....	941	21.8	1,082	7 00

\* No census figures available.

(1) and (2) from United States Census Manufacturers, 1920, Vol. IX.

(3) From New York State Tax Report, 1925.

(4) From "Public School Finances," 1923, Bulletin No. 808.



## APPENDIX III

### CONTRIBUTION OF STATES TO PUBLIC SCHOOL TOTAL RECEIPTS

STATES	YEAR 1921-1922			YEAR 1924-1925		
	State sources	All sources	Per cent of total receipts from State sources	State sources	All sources	Per cent of total receipts from State sources
	(1)	(2)	(3)	(4)	(5)	(6)
United States.....	\$235,144,184	\$1,743,192,456	13.49	\$274,557,522	\$2,024,757,377	13.56
Alabama.....	4,416,515	11,759,514	37.56	4,742,889	15,571,659	30.46
Arizona.....	1,914,981	8,545,339	22.41	1,935,505	8,478,585	22.83
Arkansas.....	1,862,770	8,864,620	21.01	3,571,875	10,675,421	33.46
California.....	16,305,061	105,213,098	15.50	20,523,387	132,670,697	15.47
Colorado.....	826,309	19,609,415	4.21	1,106,773	27,351,371	4.05
Connecticut.....	1,419,848	21,695,491	6.54	2,349,496	33,255,489	7.06
Delaware.....	3,933,856	4,291,468	91.67	2,374,725	3,231,735	73.48
District of Columbia.....	2,596,663	6,491,658	40.00	2,711,430	12,880,673	21.05
Florida.....	463,234	13,797,694	3.36	674,815	22,051,194	3.06
Georgia.....	4,333,337	14,198,023	30.52	4,548,390	16,728,568	27.19
Idaho.....	698,017	10,556,041	6.61	731,016	9,675,323	7.56
Illinois.....	7,285,295	108,743,995	6.70	8,743,026	136,495,093	6.41
Indiana.....	2,636,038	38,816,638	6.79	5,789,807	67,690,768	8.55
Iowa.....	2,122,174	63,152,358	3.36	1,900,958	57,388,952	3.31
Kansas.....	819,552	36,677,786	2.23	592,975	45,310,480	1.31
Kentucky.....	4,092,988	17,734,457	23.08	4,894,628	21,639,113	22.62
Louisiana.....	4,420,247	18,547,108	23.83	3,580,363	19,674,702	18.20
Maine.....	2,374,941	9,062,065	26.21	2,865,263	11,149,907	25.70
Maryland.....	2,687,760	17,673,246	15.21	3,434,100	22,147,985	15.51
Massachusetts.....	5,828,913	56,150,508	10.38	7,007,760	74,381,646	9.42

Michigan.....	9,510,060	79,567,684	11.95	15,349,945	102,997,416	14.90
Minnesota.....	7,193,801	57,413,010	12.53	9,427,053	59,528,398	15.84
Mississippi.....	3,927,758	10,532,906	37.29	3,593,899	13,096,686	27.44
Missouri.....	5,150,000	45,581,062	11.30	3,333,251	50,465,015	6.61
Montana.....	917,859	14,263,791	6.43	946,421	12,898,981	7.34
Nebraska.....	1,140,782	29,780,500	3.83	834,207	26,561,044	3.14
Nevada.....	403,087	2,103,937	19.16	439,427	1,927,033	22.80
New Hampshire.....	564,946	5,092,795	11.09	725,196	6,890,555	10.52
New Jersey.....	13,656,398	71,650,206	19.06	15,971,700	94,391,855	16.92
New Mexico.....	1,393,012	5,194,545	26.82	903,847	5,405,771	16.72
New York.....	36,609,017	213,733,650	17.13	41,494,529	231,009,931	17.96
North Carolina.....	3,220,154	25,580,803	12.59	2,320,861	35,440,932	6.55
North Dakota.....	1,195,425	15,400,317	7.76	5,248,913	19,291,160	27.21
Ohio.....	12,367,975	143,605,697	8.61	*3,668,858	†102,748,598	3.57
Oklahoma.....	2,131,180	34,211,218	6.23	3,150,607	33,726,231	9.34
Oregon.....	2,544,764	16,689,927	15.25	2,515,084	20,150,268	12.48
Pennsylvania.....	12,913,162	134,080,513	9.63	21,303,918	181,266,087	11.75
Rhode Island.....	267,333	7,968,447	3.35	486,896	8,787,456	5.54
South Carolina.....	1,343,438	9,597,968	14.00	3,896,660	16,584,618	23.50
South Dakota.....	2,055,294	17,769,558	11.57	1,760,675	18,774,710	9.38
Tennessee.....	3,034,076	15,631,299	19.41	4,271,302	21,913,694	19.49
Texas.....	17,957,414	53,480,715	33.58	22,890,796	62,164,792	36.82
Utah.....	3,336,589	9,986,957	33.41	3,559,515	10,000,223	35.59
Vermont.....	677,902	4,534,059	14.95	1,029,759	5,020,626	20.51
Virginia.....	5,668,822	21,855,985	25.94	5,595,017	22,976,353	24.35
Washington.....	7,077,906	31,523,312	22.45	7,828,911	32,576,746	24.03
West Virginia.....	1,487,345	19,676,504	7.56	1,761,686	23,974,405	7.35
Wisconsin.....	5,273,259	49,540,447	10.64	4,236,110	48,527,077	8.73
Wyoming.....	1,086,927	5,564,113	19.53	1,933,298	7,211,355	26.81

Columns 1 and 2 — statistics of state school systems, 1921-22, U. S. Bureau of Education, Table 21, columns 6 and 9.

Columns 4 and 5 — statistics of state school systems, 1924-25, U. S. Bureau of Education, Table 20, columns 6 and 9.

\* Due to change of fiscal year, second tax collection omitted.

† Due to change of fiscal year, covers ten months only.

**APPENDIX IV**

**FACTORS BEARING UPON THE FISCAL ADMINISTRATION  
OF THE  
DEPARTMENT OF EDUCATION OF THE CITY OF**

.....  
New York

Prepared By

.....  
.....  
(Title)

For the  
JOINT LEGISLATIVE COMMITTEE ON TAXATION AND RETRENCHMENT

.....  
(Date)

**FOREWORD**

Before answering any part of this survey, please read it through so that you will see the general arrangement of the material.

We respectfully request that all replies be typewritten on standard letter paper size (8½ x 11), with the exception of the statistical material for which sheets are furnished.

We appreciate your cooperation in this undertaking, and will see that you personally receive proper acknowledgment for the aid rendered.

It has been the effort of the committee to confine this survey to the narrowest limits which will give a fairly clear picture of the situation in each city of the State.

If you have any additional suggestions we shall certainly be glad to have them.

SEABURY C. MASTICK,  
*Chairman.*

**PART I**

**ORGANIZATION**

**I. Organization of the Board of Education.**

1. How many members has your board of education?

2. Are the members of the board elective or appointive? For what term? Are the terms overlapping? In case of appointment, what is the method of appointment? What is the nature of the power of removal? In case of election is the election at large or by wards? Is the election nonpartisan?

*Comments and Suggestions:*

Have you any suggestions to offer? Do you think that there should be representation of the city administration on the board of education? Do you think that the board of education should be represented in the board of estimate, the finance committee of the council, or whatever body really prepares the city budget? Do you think the board of education should be represented on the body which has the powers to issue bonds?

## II. Administrative Organization of Education Department.

1. Describe briefly the organization of the school system. What are the chief administrative bureaus?

2. What are the chief salaried employees appointed by the board of education? Give their titles, terms, duties and salaries.

3. Is there a separate business manager in the school system, or is the direction of business matters and educational matters vested in the superintendent?

*Comments and Suggestions:*

Have you anything to suggest? Do you think your department of education should have a business manager? Why?

## III. State Relations.

1. Is the relation between the city and the State Department of Education satisfactory? If not, give concrete instances and possible remedies.

2. Has the State Department expanded or abused any of its powers? How?

3. Should any of the powers of the State Department over local education be extended? In what way?

*Comments and Suggestions:*

Have you any additional suggestions bearing on the relation between the State and city departments of education?

## PART II

## PLANNING AND CONSTRUCTION

1. How many new elementary schools have been built each year since 1921? At what cost, exclusive of land? How many rooms have these contained for classrooms, gymnasias, auditoria, laboratories, lunchrooms, administrative offices, other rooms?

How many children were these elementary schools built to accommodate? How many classrooms in completed schools not new in use? How many additional classrooms are now needed for elementary classes? How are these classes being housed at present? Are there schools in construction to meet this need?

How much has been spent on alterations each year since 1921? How many classrooms have been added in this way?

2. Give the same information for other than elementary schools.

3. Describe the policy of the board of education with regard to the purchase of land. How many vacant school sites does the board of education now own? What is their approximate value?

4. Describe the steps taken in the construction of new schools, emphasizing especially: the method of deciding the nature, the size, and the location of the school; the selection of the architect, and the preparation of the plans; the letting of the contracts; the actual construction and supervision of construction.

Are all plans submitted to the department of education at Albany? Have your plans been approved at Albany without change? If changes have been suggested or demanded, give full details.

5. Does your city have an improvement budget in which all of the improvements to be made in the year are considered? Does the city, or any of the departments, have an improvement program looking forward over a term of years?

Does the department of education have a long term improvement program? If so, is this considered by any one in comparison with the other needs of the city? By whom and in what way?

*Comments and Suggestions:*

Is the procedure for dealing with construction and repairs of school buildings and the purchase of land satisfactory? If not, what recommendations do you make?

Is it desirable or undesirable to have the school building program considered by the board of estimate, or the finance committee of the council, at the same time and in comparison with other city requirements? Why?

Has there been any feeling that unnecessary features and adornments have been included in school buildings? If so, give particulars, and state what body or authority was responsible. Has there been any criticism of architects' fees? To what extent has this been justifiable? Have you any further suggestions to offer?

### PART III

#### ALLIED ACTIVITIES

##### I. Health.

Does your local department of education render any health or medical service outside of classroom instruction? Describe the work and explain how it is organized. To what extent is it correlated with the work and organization of the city health department?

**II. Recreation.**

How many school playgrounds are there? How are these maintained? Who is responsible for their use? For what hours are they open during the school year? During the school vacation? To what extent is the use of school playgrounds correlated with other public playgrounds and parks?

**III. Use of School Buildings.**

Are school buildings used for other than school purposes? To what extent and under what conditions? Is any use made of school buildings during vacations?

**IV. Libraries.**

Is there any working relation between the school libraries and the free public libraries of the city? Are school libraries open to other than enrolled students? Does the public library maintain regular or special service for children? Does the public library use school buildings for branch public libraries?

**V. Legal Services.**

Does the department of education rely upon the city law department for legal advice and service or does it retain other legal services?

**VI. Financial Services.**

Does the department of education maintain its own financial records or are these kept by the city departments? Is there any duplication of accounts and records?

**VII. Other Technical Services.**

Does the department of education employ, engineering, medical, fiscal, or other technical services which could be furnished by established city departments?

**VIII. Transportation.**

How many motor vehicles does the department of education own? Give make, model, and year. What arrangements are made for the purchase of gasoline, oil, and tires? What arrangements are made for general care and repairs?

Does the department of education furnish transportation for any of its students? If so, does the department own its motor vehicles, or is the service contracted for?

***Comments and Suggestions:***

Is it desirable or not desirable to work out a closer correlation of health, recreation, and library work of the schools and of the city government? How should this be done?

Is anything to be gained by a different relation of the education department and the city in connection with the technical services required by the schools, especially in legal, financial, engineering, and other technical fields?

Have you anything to suggest with regard to the motor vehicles owned by the department of education?

## PART IV

### FINANCIAL PROCEDURE

#### I. Budget Procedure.

Describe the budget procedure within the department of education. Who prepares the estimates? When? Is there any special examination and criticism of the estimates? By whom?

How and when does the budget come before the board of education? How does the board deal with the budget? Are public hearings held?

Are estimates made of anticipated revenues? By whom? Are these considered with the budget? Are any special estimate forms or budget forms used? Do these show the expenditures or budgets for past years?

#### II. Budget Revision.

Is the budget as adopted by the board of education final, or is it subject to alteration by any other body or bodies? If the school budget is subject to revision, describe the bodies exercising such control, the nature of their powers, the procedure followed, and the nature of action taken during recent years.

#### III. School and City Budgets.

Are the school estimates brought together with the estimates of the regular city departments in the city budget? Are the needs of all departments, including education, considered at the same time by the appropriating authority?

#### IV. Appropriations.

In what form are the appropriations for the department of education made by the appropriating authority? Is the appropriation a single lump sum or is it segregated? To what extent?

To what extent may appropriation items be altered or transferred during the year? By whom? What is the procedure?

If supplementary appropriations are needed, how are they secured? Have they been necessary in recent years?

Does the mayor have the power to veto appropriations for education? How may his veto be overridden?

#### V. Tax Levy.

What board or body makes the tax levy for schools? Is there a separate school tax or is the tax for schools combined

with levies for other purposes? If the rate is a combined rate, what distinct elements are included? On what date is the tax levied?

Is there any legal limitation placed upon the maximum or minimum amount or rate of school levy? Or the city levy? Give citation of legal authority.

#### VI. Assessments.

Is the assessment roll the same as that used for city taxes? If not, describe how and by whom it is prepared.

#### VII. Tax Collection.

How, when, and by whom are school taxes collected? Are they collected with other taxes? Who is the custodian of school moneys?

Do school funds draw interest on deposit in banks? At what rate? How are these rates determined?

#### VIII. Expenditures.

What is the procedure for the payment of salaries? What is the procedure for the purchase of supplies? How many members of the department are authorized to buy? Is there a centralization of responsibility for buying? Is there any central storeroom for school supplies? What is the procedure for the issuance of supplies from storerooms?

What is the method of auditing expenditures made for schools? What is the nature of the school financial records? By whom are they kept?

What part of local school expenditures are mandatory? What are the chief mandatory items? Give titles, amounts, and legal citations.

#### IX. Growth of Expenditures.

What are the chief reasons for the growth of educational expenditures? If the cost of running the schools has gone up faster than school attendance, to what may this be attributed? How much of the increase is reflected in a better education. What, if any, evidences of this are there? In what particular has the educational offering been improved? Who was responsible for making these improvements? Have the results justified the effort?

#### X. Insurance.

To what extent are school buildings and property insured? What is the annual cost of premiums? Who places the insurance? Give names and addresses of agents through whom present insurance was placed.

Does the department of education or the city maintain any self-insurance reserve or fund against school property? If so, give details and experience.

What is the extent of fire loss in the last five years?



**XI. Debt.**

Describe the procedure followed in the creation of indebtedness in behalf of schools, emphasizing especially: the determination of the amount and the term of the loan, the authorization of the loan, the kind of bonds issued, the method of advertising and sale, and the custody of the funds raised.

Are school bonds sold directly by the board of education or are they sold by the city authorities? Give the particulars regarding the last issue of bonds sold as to interest rates, term, type, amount, and premium.

What disposition is made of premiums received on school bonds?

**XII. Debt Limits.**

Is there any legal limitation controlling the amount of school bonds which may be issued and may be outstanding? Are school bonds considered to be part of the city debt in such a way as to come within the constitutional 10 per cent limitation? (Article VIII, section 10.) Under what authority?

**XIII. Temporary Borrowing.**

For what purposes are temporary loans necessary in the financing of your schools? Who decides when temporary borrowings are necessary, and the amount required? How are such loans negotiated? What interest rates have been paid during the past two years? From whom are the loans secured?

**XIV. State Aid.**

Has the State Department of Education withheld State aid or threatened to withhold State aid, to which your schools were entitled, at any time since 1921? If so, give details.

*Comments and Suggestions:*

Is the present procedure for the preparation and adoption of the school budget satisfactory? Should there be any hearings on the school budget? Is the distribution of authority, power, and responsibility as between the school authorities and the city authorities satisfactory? Have you any suggestions to offer? Is it desirable for the school budget to be considered by the city budget authorities at the same time and in comparison with the budgets of the other city departments? Why?

Is it satisfactory to have the school taxes levied, assessed, and collected as at present? If not, what would you suggest?

Is the situation with regard to permanent and temporary borrowing satisfactory?

Have you any suggestions to offer with regard to the method of distributing State aid, the formula which is now used, the power of the State department in its allocation, or any other question involved?

Have you any suggestions to offer with regard to the revenue available for schools?

Do you think that the local tax levy upon assessed property should be subject to a legal limitation? If so, why, and of what sort? If your city has a population of 100,000, do you consider that the constitutional tax limit of 2 per cent includes the local levy for education? Why? Is the situation satisfactory?

Do you think that there should be a separate debt limit for education? Do you consider that bonds issued for schools fall within the constitutional 10 per cent debt limit which is placed upon cities by Article VIII, section 10, of the State constitution? Why?

## PART V \*

### STATISTICAL

School Year					
1921- 1922	1922- 1923	1923- 1924	1924- 1925	1925- 1926	1926- 1927

(Answer on appended forms)

#### I. RECEIPTS.

- Balance.
- Taxes.
- Public money from State.
- Bonds.
- All other sources.
- Total receipts.

#### II. EXPENDITURES.

- A. Total current expenses.
  1. Total general control.
  2. Total instruction.
    - a. Total teaching salaries (items 11, 13, 17, 21, 22, 27).
    - b. Total day elementary (including kindergarten, junior high, special, but not summer school), teaching salaries (items 11, 13, 17).
    - c. Total day secondary teaching salaries (items 11, 13, 17).
  3. Total operation of plant.
  4. Total maintenance of plant.
  5. Total auxiliary agencies.
  6. Total fixed charges.
    - a. Pensions.
    - b. Rent.
    - c. Insurance.
    - d. Taxes.
    - e. Contributions, etc.
- B. Total debt service.
  1. Redemption of bonds.
  2. Payment of sinking funds.
  3. Redemption of short term loans.
    - Total amortisation (items 1, 2 and 3).
  4. Payment of interest on bonds.
  5. Payment of interest on short term notes.
    - Total interest (items 4 and 5).
  6. Refunds (taxes and tuition).

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\* Much of the information asked for can be obtained directly from your annual reports as submitted to the state department of education.

## TAXATION AND RETIREMENT

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<p>C. Total capital outlay.                  D. Total payments for the year.                  E. Balance at close of the year.                  F. Total payments and balance.</p>	<p style="text-align: center;"><i>School Year</i></p> <p>1921- 1922- 1923- 1924- 1925- 1926-                  1927 1928 1929 1930 1931 1932</p> <p style="text-align: center;">(Answer on appended forms)</p>
------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

### III. BOND ACCOUNT.

- A. Total receipts.
  - 1. Amount remaining from previous years.
  - 2. Amount received during year from sale of bonds.
- B. Total payments.
  - 1. For new schools out of bond sales.
  - 2. For ..... (State purposes).
- C. Total outstanding bonded indebtedness.
- D. Other forms of debt.
- E. Total amount now in sinking fund.

### IV. ASSESSED VALUES AND TAX RATES.

1. What was the total value of all school property?
2. What was the total assessed value of property subject to taxation for school purposes?
3. What was the total assessed value of property subject to taxation for city purposes?
4. What was the tax rate for school purposes?
5. What was the tax rate for city purposes?

### V. PUPIL AND TEACHER FACTORS.

1. What was the total school population 5 to 18 years?
2. What was the total school enrollment.
  - Public.
  - Private and parochial.
3. What was the average daily attendance in the public schools?
4. What was the total elementary school enrollment, (including kindergarten and junior high)?
5. What was the average daily attendance in the elementary schools, (including kindergarten and junior high)?
6. What was the number of elementary school graduates?
7. What was the total secondary school enrollment?
8. What was the average daily attendance in the secondary schools?
9. What was the number of high school graduates?
10. What was the number of regents examinations taken?
11. What was the number of regents examinations passed?
12. What was the number of high school graduates who entered higher institutions of learning?
13. What per cent of elementary classes had fewer than 40 pupils enrolled?
14. What was the number of square feet of playground space per elementary pupil contiguous to the schools?
15. What per cent of elementary pupils had less than 50 square feet of playground space per pupil contiguous to the schools?
16. What was the total number of teaching hours during a typical week?

## REPORT OF SPECIAL JOINT COMMITTEE

- |                                                                                                                                    |                                          |
|------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------|
|                                                                                                                                    | <i>School Year</i>                       |
| 17. What was the total number of supervising hours during a typical week? (Total for superintendent, principal, supervisors, etc.) | 1921- 1922- 1923- 1924- 1925- 1926- 1927 |
| 18. What was the number of teachers in elementary schools?                                                                         | 1922 1923 1924 1925 1926 1927            |
| 19. What was the number of elementary teachers holding certificates above the minimum requirement?                                 | (Answer on appended forms)               |
| 20. What was the number of teachers in high schools?                                                                               |                                          |
| 21. What was the number of high school teachers holding certificates above the minimum requirements?                               |                                          |

## VI. EXHIBITS.

Please submit to the committee the most recent financial reports of the city department of education.

If there are any additional reports, newspaper clippings, maps, etc., bearing on this matter, please submit them also.

**APPENDIX V**

**FACTORS BEARING UPON THE FISCAL ADMINISTRATION  
OF THE  
CITY AND THE DEPARTMENT OF EDUCATION  
IN**

.....  
New York

Prepared By

.....  
.....  
(Title)

For the  
**JOINT LEGISLATIVE COMMITTEE ON TAXATION AND RETRENCHMENT**

.....  
(Date)

**SPECIAL JOINT COMMITTEE ON TAXATION AND  
RETRENCHMENT**

**FOREWORD**

Before answering any part of this survey, please read it through so that you will see the general arrangement of the material.

We respectfully request that all replies be typewritten on standard letter paper size (8½ x 11), with the exception of the statistical material for which sheets are furnished.

We appreciate your cooperation in this undertaking, and will see that you personally receive proper acknowledgment for the aid rendered.

It has been the effort of the committee to confine this survey to the narrowest limits which will give a fairly clear picture of the situation in each city of the state.

If you have any additional suggestions, we shall certainly be glad to have them.

**SEABURY C. MASTICK,**  
*Chairman.*

## **PART I**

### **ORGANIZATION AND INTERDEPARTMENTAL RELATIONS**

#### **I. General City Organization**

1. What are the chief elective officers of the city and their terms of office?
2. What are the chief appointive officers and their terms of office?
3. Have there been any important changes in the organization of powers of your city government since 1921? If so, describe briefly.
4. Are the boundaries of your city the same as those of the school district?

#### **II. City and School Interorganization Relations**

1. Should there be a representative of the city administration on the board of education?
2. Should the board of education be represented on the board of estimate, finance committee of the council, or whatever body really prepares the city budget?
3. Should the board of education be represented on the bodies which have the power to issue bonds?
4. Should there be a business manager of the schools? If so, should he be appointed by, and be responsible to city or school authorities?
5. Have you any additional suggestions to offer bearing on the financial and administrative relationship between the city and school organization?

#### **III. State Relations**

1. Is the relation between the city and the state department of education satisfactory? If not, give concrete instances and possible remedies.

## **PART II**

### **PLANNING AND CONSTRUCTION**

1. Is the procedure for dealing with the construction of school buildings and the purchase of land satisfactory? If not, what recommendations would you make?
2. Is it desirable or undesirable to have the school building program considered by the board of estimate or the finance committee of the council?
3. Has there been any feeling that unnecessary features and adornments have been included in school buildings? If so, give particulars and state what body or authority was responsible.
4. Does your city have an improvement budget in which all of the improvements which are to be made during the year are considered?

5. Does the city, or any of the departments, have an improvement program looking forward over a term of years?

6. Does the department of education have a long term building program? If so, is this considered by any one in comparison with the other needs of the city? By whom, and in what way?

7. Have you any suggestions to offer with regard to the correlation between city and educational long term planning and financing program?

### PART III

#### ALLIED ACTIVITIES—CITY AND SCHOOL RELATIONS

##### I. Health

1. To what extent is the health work of the city health department and that of the schools correlated?

2. Does the department of education render any help or medical service outside of classroom instruction?

3. What suggestions do you have to offer with regard to the desirability or nondesirability of a close correlation in this work?

##### II. Recreation

1. To what extent is the use of school playground correlated with the city playground and park system?

2. Does the city make any use of the school grounds and play areas during the vacation period?

3. Have you any suggestions to offer with regard to school playground control?

##### III. Use of School Buildings

1. Are school buildings used for other than school purposes? If so, to what extent and under what conditions?

2. Is any use of school buildings made during vacation? If so, to what extent and under what conditions?

3. Have you any suggestions to offer upon the control of school buildings?

##### IV. Libraries.

1. Is there any working relation between the school libraries and the free public libraries of the city?

2. Are school libraries open to the general public?

3. Does the public library maintain regular or special services for school children?

4. Does the public library use school buildings for branch public libraries?

5. Have you any suggestions as to how the efficiency of this service might be increased?

**V. Legal Services.**

1. Does the law department of the city render legal advice and service to the department of education?
2. Has it ever been necessary for the legal department to employ additional assistance due to the demand made upon it by the department of education?
3. Is anything to be gained by a different relationship than now exists between the city law department and the department of education with regard to legal services?

**VI. Financial Services.**

1. Does the city financial department keep the accounts and records of the department of education?
2. Is there any duplication in the keeping of records and accounts?
3. What would you suggest as the proper relationship between the financial department of the city and the department of education in the matter of accounts and records?

**VII. Other Technical Services.**

1. Does the department of education employ engineering, medical, fiscal, or other technical services which could be furnished by established city departments?
2. Should there be a closer correlation in these services? How?

**VIII. Transportation.**

1. Does the city furnish general care and repair service for the motor vehicles of the department of education?
2. What is the arrangement with regard to the purchase of gasoline, oil, tires? For the city? For the department of education?
3. Are vehicles purchased through the city or by the department of education?
4. What have you to suggest with regard to the proper control of motor vehicles operated by the Department of Education?

**PART IV**

**FINANCIAL PROCEDURE**

1. What do you consider to be the chief reasons for the growth of educational expenditures?
2. Is the present procedure for the preparation and adoption of the school budget satisfactory?
3. Is the distribution of authority, power and responsibility, as between the school authorities and the city authorities satisfactory?
4. Is it desirable for the school budget to be considered by the city budget authorities at the same time, and in comparison with, the budgets of the other city departments? Why?



5. Is it satisfactory to have the school taxes levied, assessed and collected as at the present? If not, what would you suggest?

6. Have you any suggestions to offer with regard to revenues available for schools?

7. Is the situation with regard to temporary and permanent borrowing for the school authorities satisfactory?

8. Do you think that the local tax levy upon assessed property for school purposes should be subject to a legal limitation? If so, why and of what sort?

9. If your city has a population of 100,000, do you consider that the constitutional tax limit of 2 per cent includes the local levy for education?

10. Do you think that there should be a separate tax levy for education?

11. Do you consider that bonds issued for schools fall within the constitutional 10 per cent debt limit which is placed upon cities by Article VIII, section 10, of the State Constitution? Why?

12. Have you any suggestions to offer with regard to the method of distributing State aid, the formula which is now used, the power of the State department and its allocation, or any other questions involved?

## PART V STATISTICS

*Fiscal Year Ending*  
1922 1923 1924 1925 1926 1927\*  
(Answer on appended forms)

### I. MEANS OF FINANCING<sup>1</sup>

#### 1. City expenditures.

Cash on hand at beginning of year.  
General tax levy collected for local purposes.  
Tax received from other governmental units.  
Sale of bonds.  
Temporary borrowings.  
Other.

Cash or deficit at end of year.

#### 2. Educational expenditures.

Cash on hand at beginning of year.  
General tax levy collected for education.  
Public money from state.  
Sale of bonds.  
Temporary borrowings.  
Other.

Cash or deficit at end of year.

#### 3. Tax rates.

City purposes.  
Educational purposes.  
Other.  
Total rate levied.

<sup>1</sup> If you can furnish comparable information on an accrual basis, please do so in place of following the headings here outlined.

\* If the latest available figures are for year ending with 1926, give 1927 budget figures and estimates in this column.

**II. CURRENT EXPENDITURES.**

1. Operation.
  - City departments.
  - Education.
  - Total
2. Debt service.\*
  - City services.
  - Education.
  - Total.
3. Capital outlay.
  - City services.
  - Education.
  - Total.

*Fiscal Year Ending*  
1922 1923 1924 1925 1926 1927\*  
(Answer on appended forms)

**III. OUTSTANDING PERMANENT INDEBTED-  
NESS**

1. Indebtedness.
  - City services.
  - Education.
  - Total.

**IV. FISCAL YEAR.**

1. On what date does the fiscal year of the city begin?
2. On what date does the fiscal year of the schools begin?

**V. EXHIBITS.**

Please submit to the committee the most recent financial reports of your city.

If there are any additional reports, newspaper clippings, maps, etc., bearing on this matter, please submit them also.

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\* Interest and amortisation.

## APPENDIX VI

### LIST OF THOSE ANSWERING QUESTIONNAIRES

The committee is especially indebted to the municipal and educational officials who have assisted in the collection of material with regard to city and school relations. The following list records those to whom we are under special obligations by reason of the fact that they assisted the committee in its questionnaire survey:

Batavia, N. Y.

McWain, Andrew J., president, board of education.  
Dean, Edward S., city clerk.

Beacon, N. Y.

Macomber, Ernest A., mayor.  
Corney, H. S., president, board of education.

Binghamton, N. Y.

Kelley, Dr. John S., president, board of education.

Buffalo, N. Y.

Jerge, Henry F., president, board of education.

Canandaigua, N. Y.

Fisk, Frank E., superintendent of schools.

Corning, N. Y.

Hunt, Leigh R., secretary, board of education.  
Rood, Harry A., mayor.

Cortland, N. Y.

Lowell, Ralph E., mayor.

Elmira, N. Y.

Kingston, Paul G., president, board of education.  
Markson, H., city clerk.

Geneva, N. Y.

Hammond, Arthur J., city attorney.  
Houseman, W. Lynn, superintendent of schools.  
Merrill, S. H., city treasurer.

Gloversville, N. Y.

Sisson, John W., mayor.  
Langworthy, Harry W., superintendent of schools.

Hornell, N. Y.

Dodge, H. S., superintendent of schools.  
Holland, Stephen, mayor.

Hudson, N. Y.

Smith, M. C., superintendent of schools.

Ithaca, N. Y.

Hook, J. W., president, board of education.  
Kerr, W. O., clerk clerk.

Jamestown, N. Y.

Hall C Snell, president, board of education.

- Johnstown, N. Y.  
Chamberlain, W. W., mayor.
- Kingston, N. Y.  
Michael, M. J., superintendent of schools.
- Lockport, N. Y.  
Kelley, Roy B., superintendent, board of education.
- Mechanicville, N. Y.  
Jones, Evan E., clerk, board of education.
- Middletown, N. Y.  
Macardell, A. B., mayor.
- Mount Vernon, N. Y.  
Roberts, Leslie S., secretary, board of education.
- Newburgh, N. Y.  
Gage, Snyder J., superintendent of schools.
- New Rochelle, N. Y.  
Leonard, Dr. Albert, superintendent of schools.
- New York City, N. Y.  
Nifenecker, Eugene A., director of references, research and statistics—board of education.
- Niagara Falls, N. Y.  
Maddever, N. F., president, board of education.
- North Tonawanda, N. Y.  
Batcheller, Delmar E., superintendent, department of education.
- Norwich, N. Y.  
Davis, Edward P., city chamberlain.
- Ogdensburg, N. Y.  
Cooper, Dr. W. Grant, president, board of education.  
Westbrook, William E., mayor.
- Olean, N. Y.  
Turner, A. E., city auditor.
- Oneida, N. Y.  
Fearon, Henry D., president, board of education.
- Oneonta, N. Y.  
Dann, G. J., superintendent of schools.  
Marshall, Robert O., city clerk.
- Oswego, N. Y.  
Leighton, Frederick, secretary, department of education.
- Plattsburg, N. Y.  
Cooke, Harry M., president, board of education.
- Rochester, N. Y.  
West, Herbert S., superintendent, board of education.  
Platt, Clarence M., corporation counsel, department of law.
- Rome, N. Y.  
Staley, George R., superintendent of schools.
- Syracuse, N. Y.  
Hanna, Charles G., mayor.

**Troy, N. Y.**

Eldred, A., superintendent of schools.

**Tonawanda, N. Y.**

Sutley, Frank K., superintendent of schools.

**Utica, N. Y.**

Gillmore, Frederick, mayor.

**Watertown, N. Y.**

Burdick, Raymond C., superintendent of schools.

**White Plains, N. Y.**

McLaughlin, F. C., mayor.

**Yonkers, N. Y.**

Hodge, Lamont F., superintendent of schools.

## APPENDIX VII

### REPORT OF THE SCHOOL FINANCE COMMITTEE

*To the New York State Conference of Mayors.*—Mayor Carlson of Jamestown, your president, pursuant to resolution adopted by you in your Mid-Winter Conference, appointed the following committee to consider the question of school finance and the financial embarrassment of the New York State municipalities arising out of the present method of school administration in this State, namely:

William J. Wallin, former Mayor of Yonkers, N. Y.  
 John B. Harris, Mayor of Watertown, N. Y.  
 Fred C. McLaughlin, Mayor of White Plains, N. Y.  
 Harry E. Clinton, Mayor of Troy, N. Y.  
 Charles G. Hanna, Mayor of Syracuse, N. Y.  
 Joseph C. Wilson, Comptroller of Rochester, N. Y.  
 George W. Knox, Corporation Counsel of Niagara Falls, N. Y.  
 The last named being Chairman.

During the year your committee has had several conferences on this matter and conducted between its members correspondence, and have considered data from various sources bearing upon this subject. In accordance with our partial report made at your session March 8, 1927, your committee submits to you, for your consideration, the following report.

The following figures are taken from the report prepared by the Statistics Bureau of the Administration Division of the University of the State of New York, being Bulletin No. 840 issued by said Bureau dated November 15, 1925, and Bulletin No. 870 issued by said Bureau dated February 15, 1927. This is the latest data which your committee has been able to obtain.

The following table shows the increased cost per pupil in village under superintendents for total current expenses, based on average daily attendance 1918 to 1928:

Villages	1918-19	1919-20	1920-21	1921-22	1922-23	1923-24	1924-25
Low .....	\$38	\$45	\$46	\$44	\$55	\$58	\$63
Average .....	55	66	79	82	87	97	105
High .....	83	134	144	166	166	249	221
25 percentile..	47	58	66	70	76	81	85
Median .....	54	62	77	78	84	90	97
75 percentile..	59	69	86	88	93	107	116

The following table shows cost per pupil in public school in cities, villages of 4,500, or more, and high school districts in towns from 1918 to 1926.

#### *Based on Current Expenses and Average Daily Attendance*

	Cities	Villages	High School Districts in Towns	Other Districts in Towns	State
1918-20 .....	\$36.50	\$64.24	\$63.69	\$64.66	\$67.44
1920-21 .....	98.88	79.08	79.15	78.62	94.25
1921-22 .....	102.58	81.64	80.51	76.25	96.94
1922-23 .....	103.87	86.79	88.07	78.59	98.74
1923-24 .....	108.00	94.72	92.87	85.54	103.60
1924-25 .....	106.48	102.10	96.34	83.51	106.52

The following table shows cost per pupil in said last named schools:

*Based on Total Expense and Average Daily Attendance*

1919-20 .....	\$77.35	\$95.04	\$82.69	\$76.83	\$78.47
1920-21 .....	116.94	130.38	106.84	91.14	113.76
1921-22 .....	126.42	134.93	116.25	87.74	121.66
1922-23 .....	133.89	160.20	136.10	93.03	131.08
1923-24 .....	156.26	200.55	147.13	109.86	152.85
1924-25 .....	168.75	211.77	161.72	113.94	165.00

The following table shows cost per pupil in public schools for current and total expenses based on daily average attendance from 1919 to 1926 and shows amount expended for different purposes:

Year	General control	Instructional service	Operation of plant	Maintenance of plant	Auxiliary Agencies
1918-19 ...	\$2,788,486.72	\$63,406,092.53	\$8,048,381.65	\$3,044,503.14	\$1,870,757.33
1919-20 ...	3,110,502.47	75,257,418.71	9,173,833.43	3,079,319.94	2,165,343.69
1920-21 ...	4,300,198.50	114,502,950.47	11,447,196.54	4,898,512.59	2,834,654.43
1921-22 ...	4,592,876.50	123,221,165.94	11,201,046.02	6,870,635.05	3,352,127.20
1922-23 ...	4,639,526.55	129,800,047.47	12,257,258.45	7,118,055.60	3,357,651.25
1923-24 ...	4,944,657.76	137,090,436.41	13,082,139.74	8,241,950.59	3,890,340.82
1924-25 ...	5,214,493.86	143,523,703.68	14,042,684.79	8,333,199.06	4,391,103.55

Year	Fixed charges	Current expenses	Debt service	Capital outlay	No. of Teachers
1918-19...	\$681,012.74	\$79,859,134.11	\$5,107,594.28	\$7,387,451.04	52,658
1919-20...	799,048.19	93,585,461.42	5,393,761.01	9,617,689.76	54,165
1920-21...	1,096,257.78	139,179,740.80	8,096,608.20	20,507,422.27	55,732
1921-22...	1,417,560.70	150,655,211.59	8,461,523.22	29,488,237.96	57,935
1922-23...	2,539,821.16	159,712,358.48	11,229,632.98	39,621,609.74	60,231
1923-24...	4,123,835.43	171,323,360.55	12,481,446.77	66,748,958.83	62,401
1924-25...	4,361,103.55	179,720,194.37	15,048,111.69	88,738,204.83	

From the above tables it will be seen that the expense of running the schools of this State has increased from 1917 to 1926:

For general control from \$2,943,571.96 to \$5,214,493.26.

For instructional service from \$58,397,687.96 to \$143,529,703.68.

For operation of plant from \$7,149,590.82 to \$14,042,624.79.

For maintenance of plant from \$2,400,046.42 to \$8,333,199.06.

For auxiliary agencies from \$1,690,390.86 to \$4,245,009.43.

For fixed charges from \$616,600.58 to \$4,361,103.55.

For current expense from \$73,206,888.60 to \$179,720,194.37.

For debt service from \$4,946,476.81 to \$15,048,111.69.

For capital outlay from \$5,529,381.58 to \$88,738,204.98.

During that period the number of teachers has increased from 52,555 to 64,321.

Daily average attendance of pupils has increased from 1,297,271 to 1,687,110.

In other words in nine years the cost of general control has increased approximately 250 per cent.; instructional service approximately 275 per cent.; plant operation approximately 100 per cent.; maintenance of plant approximately 300 per cent.; auxiliary agencies approximately 300 per cent.; fixed charges approximately 800 per cent.; total current expenses approximately 300 per cent.; debt service approximately 375 per cent.; capital outlay approximately 1,700 per cent.; while the increase in teachers is approximately 25 per cent. and increase in pupils taught approximately 30 per cent.

It will be seen that this tremendous increase in expense in every department and in every activity is entirely out of proportion to the increase in the teaching staff required for the number of pupils to be served. This means that theories are being tested out and experiments made outside of the increased services required. The only justification for this tremendous increase would then be that the bureaucracy which is handling the school system in Albany is getting better results. That pupils are turned out in the ordinary walks of life well and better equipped than heretofore, but inquiry made among business houses and men who have to deal with pupils coming from our schools finds a large percentage of sentiment to the effect that the average boy and girl is not as well equipped in the common branches now as was the boy or girl who came from the schools fifteen or twenty years ago. There is a general sentiment that there is a dabbling with too many isms, a smattering of too many ologies and attempt to cover a wide range of subjects at the sacrifice of time and application which should be put in on the plain subjects which are every day necessities to the boy or girl in this day and in which they should be thoroughly grounded and equipped. The endeavor is more expansive but not as thorough. Your committee feels that for such a boy or girl, superficiality in all subjects, is neither good for the pupil or society. The pupils are sent forth ill equipped, with no drill as to thoroughness in anything and are bound to meet with disappointments and to find from sad experience that they have been misdirected during the years they have been in school and that they are not equipped even in the common branches as thoroughly as they certainly had the right to expect and were led to expect. This experience on the part of any boy or girl is hardly conducive to respect for authority or judgment of their elders.

Your committee finds that the building programme which as has been seen has been tremendously extensive is conducted throughout the State in a haphazard manner. Buildings are erected according to the whim of local architects and in most instances without any check from the elected representatives of the people who have to pay the bills in that locality. There is no uniformity of the appointment of boards of education throughout the cities in the State. There is no uniformity of authority. In some cities the mayor has the appointing power; in other cities the boards are partly elected and partly appointed. Again in others they are entirely elected. In some cities the council has some control over the education budget. In others they have none whatever. In none of the cities of the State the boards of education seem to cooperate closely or consult with the other governing boards of the city. Throughout the State the boards of education seem to have entered upon an era of spending urged on by the educational bureau in Albany regardless of the bonded limits placed upon the cities and without consulting the requirements of other municipal departments. There is no uniformity of buildings throughout the State and it has occurred to your committee that if these matters



are to be controlled from Albany here is a part of the control which has been utterly neglected at the sacrifice of millions of dollars. If the building operation is to be shouldered by the community and is to be left as a local control then dictation to any extent should be cut off in Albany.

Owing to the chaos of the educational system this great lack of uniformity throughout the State, the jumbling together of different systems in the different cities with only one uniform result, to wit, the unsatisfactory increase of expense and the unsatisfactory educational equipment of the pupil, your committee has found it impossible, unless a permanent staff is created and a fund placed at the command of that organization, to conduct a thorough investigation. Your committee has gone far enough into the matter to understand that there are grave abuses to be corrected and to be able positively to assert that these abuses cannot be corrected and will not be corrected without a thorough study being made by a proper organization properly financed. Inquiry of persons connected with the Governor's so-called Investigating Committee and other committees which have been appointed by this organization and by other authorities in the past bring forth the information that they have been hampered by lack of organization and lack of funds and that their investigations have been entirely superficial and that they were only able to report makeshift remedies.

Your committee feels that the entire educational system in the State should be reorganized and the laws governing the same re-codified. That either the school system should be left with the municipalities as a matter of Home Rule with the matter of supervision from the State Board of Regents affecting the higher branches of education and the entrance to advanced schools, or else, if the State is to insist on violating the principle of Home Rule as regards education and wishes to adopt the theory of those who insist that education is entirely a state function as to a matter of bureaucracy dictated by bureaucrats in Albany, then the State should assume an independent control of the educational burden with all the responsibilities that go with it financially and otherwise so that that system could be charged by the people who are getting the results and paying the bills without hiding its defects behind city governments as it is now enabled to do and where it could be held responsible by public opinion and the Legislature for the increase of expense and could be controlled in its spending so that some regard to the tax-paying and debt increasing ability of the municipalities of this State would be observed.

Your committee reports that in its opinion no thorough or properly staged investigation has been had in the past. That the present system is chaotic and has become so burdensome and is so unproductive of proper results that a thorough study of the situation should be made. That a permanent commission should be created to study the educational question in all its branches and to report a proper control and limitation on spending; establish a

uniform constitution of boards of education in the cities throughout the State; provide for the requirements of membership on these boards; provide for the uniformity of building construction, and should be checked in its power to make bond issues, call bond elections and be compelled to observe a cooperative attitude in spending money so that the taxpaying and bonding ability of the cities for other purposes can be protected.

Your committee therefore recommends that another committee be appointed at once to prepare a memorial to the Governor and members of the Legislature setting forth the substance of this report which memorial shall recommend the appointment of a permanent commission to study all the questions involved in the premises, and that a proper appropriation for the work of this commission be provided and regulations adopted for their work to the end that the educational system can be thoroughly revised and its present abuses corrected, and that this committee prepare its report and submit it to the Executive Committee of this Conference in time so that said memorial can be filed with the Governor and the Legislature at the opening of the Legislature at its ensuing session.

## APPENDIX VIII

### RE SCHOOL FINANCE COMMITTEE

#### • Memorandum of Deficiencies in New York State School Finance System and Memorandum of Questions to Be Investigated Relative to the Same

Notwithstanding the fact that the Legislature has, since 1923, restored to the cities of this State a large amount of their inherent right of home rule, it has retained, under the State, control of education with a result that all the objections and abuses which existed in cities through a division of power and responsibility still exists in the educational department. The State has retained the power to direct school expenditures, but it still holds local city administrations responsible for raising most of the funds and thereby makes them, instead of educational authorities, accountable to the people. Within the last ten years, there has sprung up a mania of spending and great extension of the curriculum of the schools, the erection of elaborate buildings equipped with luxuries in addition to necessities, and the large increase in salaries for all employees and school officials as well as the extension of the pension system. These expenses are falling directly upon the cities and are incurred by the school authorities, almost without exception, without regard as to the requirements of other city departments, often in defiance of the rights of the other departments to consideration and never with any regard to the constitutional limitations imposed on cities as to taxing and bond or debt incurring power. All of this is resulting in a tremendous increase in the expenditures in the school branch of the government so that the same in some cities has come to cost annually more than all other branches combined, with the increase in expenditures still rapidly being urged forward by the school authorities from the State Superintendent of Education down. The time has come when either the State must assume the responsibility as well as the actual fact of raising all school funds and directing school expenditure and administration, and relieve the cities of the burden of paying bills which they are not permitted to have a voice in incurring, or else the abuses of the present system must be abolished through the restoration of home rule to the cities in the matter of education.

The following are some of the most serious difficulties and important queries which have presented themselves to the committee on school finance appointed by the New York State Conference of Mayors at its June session in Schenectady in the year 1926, and the report of which committee was made at the Niagara Falls Conference of Mayors on May 31, 1927, which report is on file with W. P. Capea, Secretary of said Mayors' Conference at the headquarters of the conference, City Hall, Albany, N. Y.

1. The greatest abuse out of which the above difficulties arise would seem to be the lack of cooperation between the spending

power of the school departments of the cities and the spending power of the city councils owing to the school boards being under the domination of outside authorities at Albany, oblivious of local conditions, except perhaps to a superficial extent in the local educational departments.

2. There appears to be too much arbitrary power vested in the hands of the State Superintendent of Education in controlling the moneys going to localities under State aid. This renders local boards unduly subservient to the discretion of one man and very large amounts for distribution should not be left to be paid out or withheld according to whether or not local boards follow his judgment, whim, or expenditure ideas, or the cities' indebtedness largely left to the good or bad judgment of one State individual at the head of the State Educational Department.

3. There is too much power in the educational department at Albany, in directing expenditure with no right to appeal by other city departments affected through the direction of expenditure in the local educational department of any city.

4. There is an ignorance or disregard by the State Educational Department, both local and State, and the State Superintendent of Education as to the financial necessities of other departments and activities necessary to be carried on by the cities, and expenditures are approved or directed by the State educational authorities without regard to the limitations placed on cities as to taxing, bonding, and debt incurring power under present constitutional limitations.

5. An analysis of the present education law clearly reveals that neither the State nor local appointive school authorities can be forced to account directly to the people.

The following queries arise when considering the above conditions and a proper solution of these queries might tend to bring relief or to solve the difficulties above outlined and are matters of serious consideration by some investigating power which should be created and properly financed and equipped.

a. Should the creation or establishment of school boards be uniform throughout the State, and if so, should they be appointed or elected, or partly appointed and partly elected, and in the case of appointment in whom should the appointing power be vested? If appointed, should the appointing power have the power of removal which the law now denies?

b. What is the cause of the above specified burdens bearing more largely on some cities than on others?

c. Should the boards of education be represented on the budget making and bond incurring bodies of a city or vice versa?

d. Should the present discretionary power vested in the State Department of Education as to withholding state moneys from local boards be curtailed, and in whom should it be otherwise vested, should such a discretion exist at all?

e. If State control be a good thing should it be further centralized to provide for standard school houses and construction and supervision as to location of schools in each city?

f. What is the existing result of the present system in each municipality and what are the provisions which permit some localities to escape the unfavorable results experienced by other municipalities?

g. What unfavorable results are found to be common to all cities?

h. Is the present distribution of State aid in municipalities based on the best method, or should consideration of financial ability of some municipalities over others be taken into consideration, and if so, how can proper discrimination be secured?

i. In view of the existence of the pension system for teachers and school officials should uniform scale of salaries be fixed throughout the State with gradation for importance of position and length of service?

j. Should we return to the control of expenditure by each community itself leaving supervising advisory power as to the curriculum to the State authorities, and if said power is to be, as at present, mandatory, should the present power be curtailed and to what extent?

k. Should the administrative business activities of the school department of each city be under a separate business administrative head and the direction of instruction vested strictly in another?

l. What qualifications, if any, should be prescribed for eligibility to school boards?

m. To what extent should the State regulate the school term and hours, and should the present mandatory power of the central State authority be regulated by statute so as to require a greater or lesser number of weeks of attendance than now exist?

n. To what extent, if any, should limitation be put upon the curriculum prescribed by the State authority for schools in each municipality?

o. Cannot seating and classroom capacity in schools be increased to advantage by curtailing elaborateness in accessories and equipment now being indulged in, and is not utility sacrificed in many instances to elaborateness of construction and design of buildings?

p. Is it advisable to make the school debt a distinct indebtedness from other city debts so that it will be eliminated from the constitutional limitations now imposed upon cities as to bond and debt incurring power?

q. Is it advisable to eliminate school appropriations from the scope of constitutional taxing powers?

r. What power has the State Department of Education over school building plans and specifications and the use of existing buildings?

s. Has this power been abused? Should it be extended or curtailed?

t. Should school taxes be collected separate from city, county, and State taxes?

u. Should health service (not instruction) be under and by school authorities or under and by local departments of health?

v. Should recreation be under and by school authorities or under and by municipal authorities?

w. In cities in which the school board has been made elective and completely divorced from city government, cannot many of the safeguards now applied to the city council in many city departments relating to the procedure in preparing the budget be applied with advantage to the school board, such as itemizing of estimates for the same, publicity, and public hearings in relation thereto, etc.?

x. Cannot the vacation period be shortened and the utilitarian powers of the school property be increased by putting school buildings in continuous use during the year like any other public property investment?

Respectfully,

(Signed) GEORGE W. KNOX,

*Chairman of School Finance Committee of  
New York State Conference of Mayors.*

July 1, 1927.

**CHECKED**  
**2003-04**