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EDUCATIONAL BULLETIN

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



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JOHN FRED WILLIAMS
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FOREWORD

This bulletin is issued for the purpose of acquainting the public with certain financial support, financial ability, and inequalities still existing in the various school districts of the State. For bases of comparisons, it follows a similar pattern as others released in April, 1939; January, 1941; April, 1943; and May, 1945. If these former bulletins are studied in connection with this issue, it is felt that definite trends may be observed and evaluated.

This bulletin has been prepared by Dr. J. D. Falls, Chief, Bureau of Finance, and Mr. Earl E. Garrison, State Supervisor of Public School Finance. Since the information contained herein is highly important in studying the financial structure of the school districts in the State, I sincerely solicit your careful consideration of these data.

JOHN FRED WILLIAMS
Superintendent Public Instruction

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

Introduction

The purpose of this bulletin is to acquaint the citizens of this Commonwealth with the financial status of state and local revenue pertaining primarily to teachers salaries in the public common schools. For the last eight years such a bulletin has been published biennially so that comparative growth in public school support may be indicated.

Since the chief purpose of this bulletin is to emphasize available revenue for teachers salaries, the ancient question, "Is the laborer worthy of his hire?" may also be reversed: Is the wage of the laborer worthy of his services? These questions may be partially answered by the data that are herein presented, and are substantiated by records and reports now on file in the Bureau of Finance of the State Department of Education.

The presentation of these data is divided into four parts. Part I deals with the distribution of annual salaries of teachers, showing the number of teachers and the median salary for each teaching level, group and race in Tables 1 to VII inclusive.

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

Part III relates to the local tax support of the common schools in the State for 1946-47, as indicated by assessment of corporate and non-corporate property subject to taxation for school purposes, shown in Tables XI, XII, XIII and XIV.

Part IV concerns miscellaneous factors pertinent to school finance, such as (1) basal salaries, (2) rates per college hours, (3) rates per year of teaching experience, (4) upper limit of years accredited for teaching experience, (5) length of elementary school term, (6) percentages of receipts and current expenditures in different major classifications, (7) tax rates for general school purposes. The costs effecting these factors are tabulated and analyzed in Table XV to XX inclusive.

PART I

According to the approved salary schedules for 1946-47, there were 18,164 full-time teaching positions originally filled in the common schools of Kentucky. In 1940-41 there were 18,871 such teaching positions; in 1942-43, there were 18,180; and in 1944-45 there were 17,710. At present, these 18,164 full-time teachers are distributed as follows: County school districts, 12,249; independent school districts, except cities of the first four classes, 1,050; and independent school districts classified as cities of the first four classes, 4,865.

Method of Treatment: The monthly salary of each full-time teacher has been translated into an annual salary according to the length of school term. These annual salaries in all approved schedules have been tabulated and the medians calculated with the respect to teaching level and race.

Table I

There are 9,237 white elementary teachers in the 120 counties, whose median annual salary is \$1,095; 2,544 white high school teachers whose median salary is \$1,559; 426 colored elementary teachers, with a median salary of \$1,137; 42 colored high school teachers, whose median salary is \$1,640. The median salary of the total of 12,249 full-time county teachers is \$1,167.

Table II

The median annual salary of 534 white elementary teachers in independent school districts, except cities of the first four classes, is \$1,310; for 414 white high school teachers, \$1,516; for 69 colored elementary teachers \$1,242; for 33 colored high school teachers, \$1,610. The median annual salary for all these 1,050 teachers is \$1,384.

Table III

The median annual salary for all of the 4,865 teachers in cities of the first four classes, is \$1,857. Of these, there are 2,295 white elementary teachers whose median salary is \$1,745; 1,800 white high school teachers whose median salary is \$2,066; 409 colored elementary teachers whose median salary is \$1,810; and 361 colored high school teachers whose median salary is \$1,866.

Table IV

The median annual salary for all 18,164 teachers in all the 251 districts existing in 1946-47, is \$1,325. Of these 12,066 are white elementary teachers with a median salary of \$1,175; 4,758 white high

school teachers with a median salary of \$1,715; 904 colored elementary teachers with a median salary of \$1,336; and 436 colored high school teachers with a median annual salary of \$1,791.

Table V

Of the 18,164 full-time teachers in Kentucky, 16,824 are white, with a median annual salary of \$1,312; and 1,340 are colored, with a median annual salary of \$1,509.

Table VI

Further, these 18,164 teachers are classified as to teaching levels. There are 12,970 white and colored elementary teachers whose median annual salary is \$1,189, and 5,194 white and colored high school teachers whose median annual salary is \$1,724.

Table VII

This is a very revealing table presenting summary of the median annual salaries of all full-time teachers in the various Kentucky School districts for 1942-43, 1944-45 and 1946-47, showing classifications as to types of district, teaching level and race. The increases in amounts of percentages have not been shown, because they would be of little significance. To state that a teacher's salary had increased from \$618 to \$1,095 or approximately 77% would be very little to boast about. The question involved is not so much that the average teacher had an increase of \$477 during this period when it is realized that her original average salary was only \$11.88 per week per year. However, this table is worthy of note when one wishes to study the influence of increased per capita revenue during the last four years.

It seems essential to state here that *all* per capita revenue, under the law, must be budgeted for teachers salaries, and that the salary schedules during these years will show that each district complied with this law.

TABLE I
Distribution of Annual Salaries of Full-Time Teachers in County School Districts of Kentucky, as Shown in Approved Schedules for 1946-47†

Annual Salary* Inter.	White		Colored		Total
	Elementary	High School	Elementary	High School	
\$2,500-	10	266	-----	-----	276
2,400-	11	78	-----	-----	89
2,300-	2	22	-----	1	25
2,200-	7	70	-----	3	80
2,100-	17	81	-----	2	100
2,000-	15	89	1	2	107
1,900-	113	84	13	-----	210
1,800-	142	168	4	3	317
1,700-	178	109	7	4	298
1,600-	215	178	16	10	419
1,550-	181	155	10	1	347
1,500-	186	111	6	-----	303
1,450-	203	155	10	2	370
1,400-	281	135	12	1	429
1,350-	307	163	25	2	497
1,300-	353	118	12	2	485
1,250-	431	149	24	6	610
1,200-	547	107	32	2	688
1,150-	605	84	29	1	719
1,100-	742	76	45	-----	863
1,050-	727	48	47	-----	822
1,000-	831	45	41	-----	917
950-	643	30	34	-----	707
900-	603	10	21	-----	634
850-	580	5	12	-----	597
800-	657	4	14	-----	675
750-	307	2	4	-----	313
700-	189	2	4	-----	195
650-	85	-----	2	-----	87
600-	61	-----	1	-----	62
550-	7	-----	-----	-----	7
500-	1	-----	-----	-----	1
Total	9,237	2,544	426	42	12,249
Median**	1,095	1,559	1,137	1,640	1,167

† Data are taken from approved salary schedules for 1946-47.

* Intervals considered as continuous series from lower limits (i.e. \$500-549.99).

** Calculated to the nearest dollar.

TABLE II

Distribution of Annual Salaries of Full-Time Teachers in Independent School Districts of Kentucky, Except Cities of the First Four Classes, as Shown in Approved Schedules for 1946-47†

Annual Salary* Inter.	White		Colored		Total
	Elementary	High School	Elementary	High School	
\$2,500-	.....	21	.....	1	22
2,400-	.....	8	.....	.....	8
2,300-	.....	4	.....	.....	4
2,200-	2	4	.....	1	7
2,100-	2	11	.....	.....	13
2,000-	8	19	.....	1	28
1,900-	19	11	.....	2	32
1,800-	13	30	.....	2	45
1,700-	20	25	6	5	56
1,600-	34	37	7	5	83
1,550-	22	22	.....	1	45
1,500-	19	22	4	.....	45
1,450-	29	18	1	2	50
1,400-	21	32	3	2	58
1,350-	40	43	3	3	89
1,300-	45	32	3	.....	80
1,250-	54	18	7	3	82
1,200-	43	19	3	2	67
1,150-	50	11	10	1	72
1,100-	39	5	7	2	53
1,050-	28	6	8	.....	42
1,000-	27	4	5	.....	36
950-	10	1	1	.....	12
900-	6	3	.....	.....	9
850-	2	.....	1	.....	3
800-	.....	.....	.....	.....	.....
750-	.....	.....	.....	.....	.....
700-	.....	1	.....	.....	1
650-	1	5	.....	.....	6
600-	.....	2	.....	.....	2
550-	.....	.....	.....	.....	.....
500-	.....	.....	.....	.....	.....
Total	534	414	69	33	1,384
Median	1,310	1,516	1,242	1,610	1,384

† Data are taken from approved salary schedules for 1946-47.

* Intervals considered as continuous series from lower limits (i.e. \$500-549.99).

TABLE III

Distribution of Annual Salaries of Full-Time Teachers in Independent School Districts of Kentucky, Classified as Cities of the First Four Classes, as Shown in Approved Schedules for 1946-1947†

Annual Salary* Inter.	White		Colored		Total
	Elementary	High School	Elementary	High School	
\$2,500-	440	615	106	91	1,252
2,400-	60	81	20	14	175
2,300-	35	64	7	9	115
2,200-	46	54	8	14	122
2,100-	119	66	27	21	233
2,000-	125	59	15	10	209
1,900-	62	82	8	13	165
1,800-	174	164	15	25	378
1,700-	158	135	22	26	341
1,600-	236	141	27	35	439
1,550-	79	56	11	12	158
1,500-	95	55	14	8	172
1,450-	102	51	13	8	174
1,400-	100	60	10	8	178
1,350-	96	50	14	16	176
1,300-	66	27	10	10	113
1,250-	121	16	15	13	165
1,200-	62	12	19	13	106
1,150-	42	7	25	7	81
1,100-	36	.....	8	4	48
1,050-	22	.....	8	4	34
1,000-	8	1	3	.....	12
950-	9	2	1	.....	12
900-	1	.....	2	.....	3
850-	.....	1	1	.....	2
800-	.....	.....	.....	.....	.....
750-	.....	1	.....	.....	1
700-	.....	.....	.....	.....	.....
650-	.....	.....	.....	.....	.....
600-	1	.....	.....	.....	1
550-	.....	.....	.....	.....	.....
500-	.....	.....	.....	.....	.....
Total	2,295	1,800	409	361	4,865
Median	1,745	2,066	1,810	1,866	1,857

† Data are taken from approved salary schedules for 1946-47.

* Intervals considered as continuous series from lower limits (i.e. \$500-549.99)

TABLE IV

Distribution of Annual Salaries of All Full-Time Teachers in County and Independent School Districts in Kentucky, as Shown In Approved Schedules for 1946-1947†

Total	Annual Salary* Inter.	White		Colored		Total
		Elementary	High School	Elementary	High School	
1,252	\$2,500-	450	902	106	92	1,550
175	2,400-	71	167	20	14	272
115	2,300-	37	90	7	10	144
122	2,200-	55	128	8	18	209
233	2,100-	138	158	27	23	346
209	2,000-	148	167	16	13	344
165	1,900-	194	177	21	15	407
378	1,800-	329	362	19	30	740
341	1,700-	356	269	35	35	695
439	1,600-	485	356	50	50	941
158	1,550-	282	233	21	14	550
172	1,500-	300	188	24	8	520
174	1,450-	334	224	24	12	594
178	1,400-	402	227	25	11	665
176	1,350-	443	256	42	21	762
113	1,300-	464	177	25	12	678
165	1,250-	606	183	46	22	857
106	1,200-	652	138	54	17	861
81	1,150-	697	102	64	9	872
48	1,100-	817	81	60	6	964
34	1,050-	777	54	63	4	898
12	1,000-	866	50	49	-----	965
12	950-	662	33	36	-----	731
3	900-	610	13	23	-----	646
2	850-	582	6	14	-----	602
-----	800-	657	4	14	-----	675
1	750-	307	3	4	-----	314
-----	700-	189	3	4	-----	196
-----	650-	86	5	2	-----	93
1	600-	62	2	1	-----	65
-----	550-	7	-----	-----	-----	7
-----	500-	1	-----	-----	-----	1
4,865	Total	12,066	4,758	904	436	18,164
1,857	Median	1,175	1,715	1,336	1,791	1,325

† Data are taken from approved salary schedules for 1946-47.

* Intervals considered as continuous series from lower limits (i.e. \$500-549.99).

00-549.99)

TABLE V
Distribution of Annual Salaries of All White and Colored Full-Time Teachers in Kentucky as Shown in Schedules for 1946-1947†

Annual Salary* Inter.	White	Colored	Totals
\$2,500-	1,352	198	1,550
2,400-	238	34	272
2,300-	127	17	144
2,200-	183	26	209
2,100-	296	50	346
2,000-	315	29	344
1,900-	371	36	407
1,800-	691	49	740
1,700-	625	70	695
1,600-	841	100	941
1,550-	515	35	550
1,500-	488	32	520
1,450-	558	36	594
1,400-	629	36	665
1,350-	699	63	772
1,300-	641	37	678
1,250-	789	68	857
1,200-	790	71	861
1,150-	799	73	872
1,100-	898	66	964
1,050-	831	67	898
1,000-	916	49	965
950-	695	36	731
900-	623	23	646
850-	588	14	602
800-	661	14	675
750-	310	4	314
700-	192	4	196
650-	91	2	93
600-	64	1	65
550-	7	-----	7
500-	1	-----	1
Total	16,824	1,340	18,164
Median	1,312	1,509	1,325

† Data are taken from approved salary schedules for 1946-47.

* Intervals considered as continuous series from lower limits (i.e. \$500-549.99).

TABLE VI

Distribution of Annual Salaries of All Full-Time Elementary and High School Teachers in Kentucky, as Shown in Approved Schedules for 1946-1947†

Annual Salary* Inter.	White and Colored		Totals
	Elementary	High School	
\$2,500-	556	994	1,550
2,400-	91	181	272
2,300-	44	100	144
2,200-	63	146	209
2,100-	165	181	346
2,000-	164	180	344
1,900-	215	192	407
1,800-	348	392	740
1,700-	391	304	695
1,600-	535	406	941
1,550-	303	247	550
1,500-	324	196	520
1,450-	358	236	594
1,400-	427	238	665
1,350-	485	277	762
1,300-	489	189	678
1,250-	652	205	857
1,200-	706	155	861
1,150-	761	111	872
1,100-	877	87	964
1,050-	840	58	898
1,000-	915	50	965
950-	698	33	731
900-	633	13	646
850-	596	6	602
800-	671	4	675
750-	311	3	314
700-	193	3	196
650-	88	5	93
600-	63	2	65
550-	7	-----	7
500-	1	-----	1
Total	12,970	5,194	18,164
Median	1,189	1,724	1,325

† Data are taken from approved salary schedules for 1946-47.

* Intervals considered as continuous series from lower limits (i.e. \$500-549.99).

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

Teachers	School Years		
	1942-43	1944-45	1946-47
COUNTY,			
Elementary, White	\$ 618	\$ 901	\$1095
Elementary, Colored	663	958	1137
High School, White	979	1339	1559
High School, Colored	967	1250	1640
INDEPENDENT, except cities of first four classes,			
Elementary, White	845	1146	1310
Elementary, Colored	769	1039	1242
High School, White	1002	1311	1516
High School, Colored	983	1300	1610
INDEPENDENT, cities of first four classes,			
Elementary, White	1232	1522	1745
Elementary, Colored	1225	1550	1810
High School, White	1491	1787	2066
High School, Colored	1279	1536	1866
Total county and independent,			
Elementary, White	667	975	1175
Elementary, Colored	793	1095	1336
High School, White	1138	1453	1715
High School, Colored	1165	1475	1791
Total White	769	1085	1312
Total Colored	907	1225	1509
Total Elementary	676	984	1189
Total High School	1139	1456	1724

PART II

Part II shows in detail the distribution of the salaries of all full-time teachers in each school district with respect to (1) the 120 county districts; (2) 72 independent school districts, except cities of the first four classes; and (3) independent school districts classified as cities of the first four classes. Each of these groups is treated in Tables VIII, IX and X respectively. The purpose of these tables is to present the data for each district, so that any one interested in comparing one district with adjoining districts, or one section with different sections of the State, may do so by calculating the respective medians and comparing with other medians of annual salaries.

Table VIII

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

Table IX

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

Table X

This Table presents similar data for cities of the first four classes. It may be noted that Fort Thomas and Louisville listed more than fifty per cent of their teachers as receiving \$2,500 or over. Therefore, their median salaries have been calculated and placed in footnotes accordingly.

TABLE VIII

Distribution of Salaries of Full-Time Teachers (Grades 1-12) in County Districts, as Shown in Approved Schedules for 1946-47

Name of School District	ANNUAL SALARIES IN DOLLARS																	
	\$500-\$549	\$550-\$599	\$600-\$649	\$650-\$699	\$700-\$749	\$750-\$799	\$800-\$849	\$850-\$899	\$900-\$949	\$950-\$999	\$1,000-\$1,049	\$1,050-\$1,099	\$1,100-\$1,149	\$1,150-\$1,199	\$1,200-\$1,249	\$1,250-\$1,299	\$1,300-\$1,349	
Adair	W						7	6	8	2			39	21	7	5	1	
	C							1		1					2	2	1	
Allen	W				7	9	10	13	12	4	3							
	C						1											
Anderson	W								1	5	5	15	5	2	1		1	
	C																	
Ballard	W					2	16	10	10	5			2	1	1	2	3	
	C						1	1	1	3							1	
Barren	W							11	6	7	1	6	6	13	9	3	10	5
	C																	
Bath	W				1	3	2		2				1			5		
	C								3	4						8		
Bell	W										2		1					
	C									5	29	21	19	8	32	24	15	
Boone	W										1	8	2	1	2	2	1	
	C																3	
Bourbon	W												1	2	3	2	4	
	C																	
Boyd	W											1	1	1	7	8	4	
	C																	
Boyle	W												13	12	4	12	1	
	C																	
Bracken	W									7	2	7	2	1	4	3	5	
	C																	
Breathitt	W				15	8	13	5	6	4	7	7	20	21	8	4	3	
	C																	

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Breckinridge	W					1	38	7	6	5	12	3	2		2		1		
	C										3		1						
Bullitt	W											4		7	4	11	6		
	C						1	16	11	7	2	25	14	5	5	3			
Butler	W										1								
	C																		
Caldwell	W			4	2	4	7	10	2	10	3	7	1						
	C					1	1							2		1			
Calloway	W	1		1		3	3	7	2	6	6	17		4	7	2			
	C									1									
Campbell	W										1	1	5	5	3	1	2	6	
	C																		
Carlisle	W			2	5	3	7	4	5	3	6								
	C							1	3	1	1	3	2	1	2	2			
Carroll	W																		
	C																		
Carter	W																		
	C									15	20	26	24	22	23	23	5	2	
Casey	W										1								
	C										7	7	10	7	9	10	40	10	5
Christian	W											1							
	C							28		4	7	2	5	13	5	12		1	
Clark	W																		
	C													1	1	1	1	4	
Clay	W																		
	C									10	25	9	13	56	27	5	11	1	
Clinton	W										1								
	C												4	8	31	8	1	1	
Crittenden	W				2	14	19	10	6	7	6			1					
	C								1								3		
Cumberland	W						4	1	4	4	11	15	12	5		2	1		
	C																		
Daviess	W																6	4	
	C																		
Edmonson	W							8	6	7	7	3	18	6	2	3	2	2	
	C														2				

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TABLE VIII—Continued

Name of School District	ANNUAL SALARIES IN DOLLARS															Totals	
	\$1,350— \$1,399	\$1,400— \$1,449	\$1,450— \$1,499	\$1,500— \$1,549	\$1,550— \$1,599	\$1,600— \$1,699	\$1,700— \$1,799	\$1,800— \$1,899	\$1,900— \$1,999	\$2,000— \$2,099	\$2,100— \$2,199	\$2,200— \$2,299	\$2,300— \$2,399	\$2,400— \$2,499	Over \$2,500		
Adair	W 5			2				2								113	
	C 1																
Allen	W 6	2						1								71	
	C 1																
Anderson	W			5				1								45	
	C																
Ballard	W		1	1					2							69	
	C																
Barren	W		10	3	2	1				1	2	1	1		4	2	113
	C																
Bath	W	2				1	3				1					1	61
	C																
Bell	W	7	3	25		1			1	3		5	1		1	1	202
	C																
Boone	W		4	16				2									55
	C			1													
Bourbon	W	6	36					2		4	1						74
	C		4														
Boyd	W	11	2	2	4			2				2					57
	C																
Boyle	W			1	7				1	1	1		1	2		1	59
	C																
Bracken	W	3	4	1	1	1					1		1				47
	C																
Breathitt	W	1	9				4	4	2				1	2	1	7	152
	C																

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Breckinridge	W	6			1	2	1	1			1	1					3	97
	C																	
Bullitt	W	3	3	1	2				1									56
	C																	
Butler	W	1			1			2			1	1						97
	C																	
Caldwell	W						2				1					1		97
	C																	
Calloway	W			2	2				4							6	2	60
	C																	
Campbell	W	8		1		3	1		4	2	2					1	3	75
	C																	
Carlisle	W								4	1								49
	C																	
Carroll	W		1						4									43
	C																	
Carter	W	2	2			1	1		1		1	2	1				3	23
	C																	
Casey	W	8	3	8								1						175
	C																	
Christian	W			1	2											4	2	138
	C																	
Clark	W	4	9	7	19	1	3	1	1				1			1	2	127
	C		1	1	2													
Clay	W	2	2	2	1	1	1		3	2	1		1				4	61
	C																	
Clinton	W																	180
	C																	
Crittenden	W																	53
	C																	
Cumberland	W			2		1			2		1							68
	C																	
Daviess	W	9	17	14	24	3	5	3	5	3	1	2	2	1			6	70
	C																	
Edmonson	W	3	1	2			2	1		1								105
	C																	

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TABLE VIII—Continued

Name of School District	ANNUAL SALARIES IN DOLLARS																
	\$500—\$549	\$550—\$599	\$600—\$649	\$650—\$699	\$700—\$749	\$750—\$799	\$800—\$849	\$850—\$899	\$900—\$949	\$950—\$999	\$1,000—\$1,049	\$1,050—\$1,099	\$1,100—\$1,149	\$1,150—\$1,199	\$1,200—\$1,249	\$1,250—\$1,299	\$1,300—\$1,349
Elliott	W							10	17	4	12	11	2	7	2		1
	C																
Estill	W						39	7	7	6	8	12	5	1	3	1	
	C																
Fayette	W																
	C																
Fleming	W				1				3	14	3	3	17	5	5	8	5
	C																
Floyd	W				1	1				2	6	3	13	16	34	25	36
	C																
Franklin	W																3
	C																
Fulton	W						1		4	2	4	6	2	2		6	1
	C																
Gallatin	W								2	4	7	1	1		1		
	C								1								
Garrard	W					1	2	2	1	10	6	2	10	8		1	1
	C																
Grant	W								1	3	4	3	6	4	6		3
	C																
Graves	W								1	1	7	4	30	12	20	22	1
	C																
Grayson	W					14	21	15	14	24	4	5	1	1	4		
	C																
Green	W					2	6	10	8	6	20	8	5		3		
	C																
Greenup	W						17	30	7	31	17	9	1				
	C																
Hancock	W							4	3	5	11	2	4		1	1	
	C										1						
Hardin	W								12	3	3	4	5	10	2	22	11
	C												1		1	1	
Harlan	W											8	8	9	9	9	19
	C																
Harrison	W										1	1				6	1
	C																5
Hart	W			7	9	11	4	4	13	13	7						
	C						2		1	5			5				
Henderson	W								1	2		4	2	12	13	8	5
	C								1							1	
Henry	W			2	1	7	5	3	1	5	7	2	2	1	9	1	10
	C																
Hickman	W						2		1	7	3	5	10	3	2	5	
	C																
Hopkins	W			1	2	7	7	13	5	15	12	10	5	19	4		1
	C																
Jackson	W									14	24	7	3	10	18	6	6
	C																
Jefferson	W																
	C																
Jessamine	W												3	8	17	4	7
	C																
Johnson	W					5	30	17	8	21	19	5	3	1	3	1	
	C																
Kenton	W																1
	C																
Knott	W						8	16	14	9	17	29	17	19	6	15	2
	C																
Knox	W						14	16	4	11	9	28	26	12	12	1	1
	C																
Larue	W						3	9	3	3	3	10	8	3			1
	C																
Laurel	W						7	24	10	10	49	19	6	8	1	3	9
	C																

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TABLE VIII—Continued

Name of School District	ANNUAL SALARIES IN DOLLARS														Totals	
	\$1,350— \$1,399	\$1,400— \$1,449	\$1,450— \$1,499	\$1,500— \$1,549	\$1,550— \$1,599	\$1,600— \$1,699	\$1,700— \$1,799	\$1,800— \$1,899	\$1,900— \$1,999	\$2,000— \$2,099	\$2,100— \$2,199	\$2,200— \$2,299	\$2,300— \$2,399	\$2,400— \$2,499		Over \$2,500
Elliott	W		3			1		2	1	1					1	75
	C															
Estill	W	1			1		2		1				1		2	97
	C															
Fayette	W	11	1	11	3	47	62	19	8	1	1	1		3	5	198
	C		1	4		5	12	1	1			2		1	1	
Fleming	W	1			3	3			1							77
	C															
Floyd	W	35	48	36	26	32	6	3	16		3			2	12	361
	C				1	2	1					1				
Franklin	W	3	5	18	7	18	7	3	3		5	1		1	6	83
	C															
Fulton	W				1				2							46
	C															
Gallatin	W	2						1	1				1		1	23
	C															
Garrard	W				1			1	3	1						53
	C															
Grant	W	6	4	4	2	1	1	1	1		2	1	1		2	57
	C															
Graves	W	3		1	1	1	1		1		1			1	3	118
	C	1													2	
Grayson	W					3		1								109
	C								2							
Green	W															76
	C															
Greenup	W						1	1	1						4	119
	C															
Hancock	W	3					1		2							
	C															
Hardin	W	5	14	7		4	4									39
	C											1			3	
Harlan	W	23	32	17	48	24	45	76	19	7	6	6	2		9	122
	C				1	1	5	7	1							
Harrison	W	5	5	5	22	1	1				1	2	2	1	14	402
	C															
Hart	W	1	1	3		1									2	58
	C															
Henderson	W	18	10				2	1			2				1	93
	C	6									7					
Henry	W		4	1												95
	C					1			1	1			2		3	
Hickman	W		1	1												71
	C										1					
Hopkins	W	2	1	1											2	49
	C								5	3						
Jackson	W	2	2	2	1	2	6								5	122
	C								1							
Jefferson	W			2	3	7	29	66	99	109	9	29	8	7	12	106
	C							2	2	13	2	1				
Jessamine	W	1			1		1									412
	C															
Johnson	W	5	4	5	1	1	2		4	1			1		1	50
	C															
Kenton	W	14	8	8	13	9	5	6	8						6	145
	C											1	1	1	2	
Knott	W	2	1	22	3		1		4						5	98
	C															
Knox	W	11		1		9	3		2			2	1			190
	C	1					2									
Larue	W		1	4	1						2	1				177
	C															
Laurel	W		2	1		1		1	3		3				2	56
	C														2	158

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TABLE VIII—Continued

Name of School District	ANNUAL SALARIES IN DOLLARS																
	\$500— \$549	\$550— \$599	\$600— \$649	\$650— \$699	\$700— \$749	\$750— \$799	\$800— \$849	\$850— \$899	\$900— \$949	\$950— \$999	\$1,000— \$1,049	\$1,050— \$1,099	\$1,100— \$1,149	\$1,150— \$1,199	\$1,200— \$1,249	\$1,250— \$1,299	\$1,300— \$1,349
Lawrence	W		16	8	15	1	6	13	6	12	14	5	7	2	7		1
Lee	W						7	10	9	5	15	8	8		1		
Leslie	W				32	17	5	7	2	2	8	15	10	3	2	6	9
Letcher	W						31	14	10	9	8	8	29	20	18	12	10
Lewis	W							14	24	6	3	12	7	3	5		2
Lincoln	W								9	11	4	6	7	17	10	7	8
Livingston	W	7	10	6	9	5	7	2	2	2	1	1	1		1	1	1
Logan	W				14	7	1	4	20	10	2	11	6	9		1	2
Lyon	W				2	3	6	3	3	5	3	1	4		1		
Madison	W							7	1		17	13	5	26	2	4	14
Magoffin	W			14	10	39	5	23	32	4	2		5	4	1	8	1
Marion	W			1				2	3	8	1	2	12	11	11	7	4
Marshall	W				4	6	1	4	11	16		6	1	1	2	2	1
Martin	W			4	5	4	20	12	12	10	6	1	2	1			
Mason	W										1	8	3	7	14	9	7
McCracken	W												1				
McCreary	W								22	19	5	8	6	11	2	2	
McLean	W					2	5	1	4	11	10	10	5	4	2	9	7
Meade	W							8	11	5	4	1	10		1		
Menifee	W		8	7	1	4	1	1	2	3	4	6	1	13			
Mercer	W							1	1	2	4	11	1		1		
Metcalfe	W				1	9	5	7	17	8	5	4		8		8	1
Monroe	W				1	1	1	1	1	2	8	5	4		1	2	3
Montgomery	W				2	1		1	1	1	7	3	15	18	5	12	2
Morgan	W							2	1				6	4	4	22	1
Muhlenberg	W				21	24	7	15	16	8	12	1	14		2	1	
Nelson	W						18	24	7	9	8	31	15	4	4	25	2
Nicholas	W									2	3	1	2	10	11	13	22
Ohio	W											3	2	4	3	11	4
Oldham	W				5	13	4	3	5	28	18	12	2	25	5	1	
Owen	W										1	1	2	6	9	6	10
Owsley	W			3	3	9	2	6	1	4	1	4	2	2	2	1	
	C					10	10	6	1	11	8	5		1			

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TABLE VIII—Continued

Name of School District	ANNUAL SALARIES IN DOLLARS															Totals							
	\$1,350-\$1,400	\$1,400-\$1,450	\$1,450-\$1,500	\$1,500-\$1,550	\$1,550-\$1,600	\$1,600-\$1,650	\$1,650-\$1,700	\$1,700-\$1,750	\$1,750-\$1,800	\$1,800-\$1,850	\$1,850-\$1,900	\$1,900-\$1,950	\$1,950-\$2,000	\$2,000-\$2,050	\$2,050-\$2,100		\$2,100-\$2,150	\$2,150-\$2,200	\$2,200-\$2,250	\$2,250-\$2,300	\$2,300-\$2,350	\$2,350-\$2,400	Over \$2,500
Lawrence	W	3	3	16	3	3	3	3	3	1	1	1	1	1	1	1	1	1	1	1	1	2	145
Lee	W	6	3	2	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	80
Leslie	W	1	1	4	2	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	132
Letcher	W	6	14	4	3	19	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	238
Lewis	W	2	1	3	2	4	1	2	1	1	1	1	1	1	1	1	1	1	1	1	1	1	93
Lincoln	W	2	2	6	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	118
Livingston	W	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	63
Logan	W	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	113
Lyon	W	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	33
Madison	W	2	2	5	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	114
Magoffin	W	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	158
Marion	W	2	4	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	81
Marshall	W	2	3	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	65
Martin	W	3	3	2	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	95
Mason	W	10	4	1	2	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	85
McCracken	W	3	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	100
McCreary	W	4	2	5	4	6	13	10	4	1	1	1	1	1	1	1	1	1	1	1	1	1	104
McLean	W	4	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	57
Meade	W	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	65
Menifee	W	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	52
Mercer	W	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	63
Metcalfe	W	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	76
Monroe	W	1	7	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	103
Montgomery	W	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	49
Morgan	W	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	134
Muhlenberg	W	2	2	1	1	2	2	2	1	1	1	1	1	1	1	1	1	1	1	1	1	1	177
Nelson	W	2	2	1	3	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	94
Nicholas	W	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	30
Ohio	W	1	4	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	140
Oldham	W	1	2	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	51
Owen	W	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	45
Owsley	W	1	2	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	62

TABLE VIII—Continued

Name of School District	ANNUAL SALARIES IN DOLLARS																	
	\$500— \$549	\$550— \$599	\$600— \$649	\$650— \$699	\$700— \$749	\$750— \$799	\$800— \$849	\$850— \$899	\$900— \$949	\$950— \$999	\$1,000— \$1,049	\$1,050— \$1,099	\$1,100— \$1,149	\$1,150— \$1,199	\$1,200— \$1,249	\$1,250— \$1,299	\$1,300— \$1,349	
Pendleton	W						2	12	3	8	7	4	1	1	3	1	2	
Perry	W									12	8	21	18	5	3	4	11	
Pike	W															1		
Powell	W			21	7	7	7	3					3	1	1			
Pulaski	W					1	12	37	21	15	14	36	20	13	13	6	24	
Robertson	W					2		2		1	1	1	1	3	1	1		
Rockcastle	W										1		12	22	6	14	18	
Rowan	W				1	5	13	3	2	9	13	7	4	22		1	1	
Russell	W					13	5	8	6	12	31	8	4	2	2		1	
Scott	W								1									
Shelby	W												4	4	6	8	10	
Simpson	W									2	1	2	3	3	4	3	19	
Spencer	W				1	3	12			1	3	5	4	2	1	1		
Taylor	W				9	6		2	4	11	23	1	5	1	2			
Todd	W						3	1	2	1	4	2	1	2	10	7	2	
Trigg	W		2	13	4	1	14	2	3		2	4	1	3		1		
Trimble	W				1	6	2	1	5			1			1			
Union	W						6	6	9	2	6			1				
Warren	W										2	1	1	1	1	4	5	
Washington	W						2	2	9	20	21	26	2	4	6	2	3	
Wayne	W						1	2	6	6	6	11	9	6	2	1	3	
Webster	W			1	1	7	3	2	17	3	1	4	3	2	4			
Whitley	W									1	1	1						
Wolfe	W										1	12	8	10	17	25	39	
Woodford	W						28	7	6	9	8	8	9	7	1	2		
	C										1	2	1	1	2	4	2	
Total White		1	7	61	85	191	309	661	585	613	673	876	775	818	689	654	580	471
Total Colored				1	2	4	4	14	12	21	34	41	47	45	34	30	14	
Grand Total		1	7	62	87	195	313	675	597	634	707	917	822	863	719	688	610	485

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TABLE VIII—Continued

Name of School District	ANNUAL SALARIES IN DOLLARS															Totals	
	\$1,350— \$1,399	\$1,400— \$1,449	\$1,450— \$1,499	\$1,500— \$1,549	\$1,550— \$1,599	\$1,600— \$1,699	\$1,700— \$1,799	\$1,800— \$1,899	\$1,900— \$1,999	\$2,000— \$2,099	\$2,100— \$2,199	\$2,200— \$2,299	\$2,300— \$2,399	\$2,400— \$2,499	Over \$2,500		
Pendleton	W	1	1			1		1	1						1	50	
Perry	W	31	22	30	14	13	14	27		16						266	
Pike	W	37	30	25	29	73	80	24	29	18	6	3	5	3	1	474	
Powell	W	1				1			1	1					1	60	
Pulaski	W		1	3							1	1				226	
Robertson	W												1		1	17	
Rockcastle	W	5	14				1									93	
Rowan	W	2	3			2	1									93	
Russell	W	11	1					2	2		2		1			113	
Scott	W	11	5	1			1				1	4	1	1	5	68	
Shelby	W	4	1											6	4	81	
Shelby	C	23	6	2			2		4								
Shelby	W	3	1	1											1	68	
Simpson	W		2		1	1	1	2		1	2		1		1	43	
Simpson	C			1						1		2			1		
Spencer	W	1	3													2	
Spencer	C																
Taylor	W			1		1	1									76	
Taylor	C																
Todd	W	6	1	4			1			1	1		1			3	
Todd	C	1							1								
Trigg	W	9							2			1				2	
Trigg	C															69	
Trimble	W								1		1					1	
Trimble	C															63	
Union	W	6	9	4	3	9	12	2	1		2		1	1	1	2	
Union	C	1				3	3	2								33	
Warren	W	5	1		3				1			1	1	1		3	
Warren	C															78	
Washington	W	1	6				1			1	1		1			125	
Washington	C																
Wayne	W		1		4	2	1		2		1					68	
Wayne	C				1												
Webster	W	2					5									113	
Webster	C																
Whitley	W	15	12	15	6	1	2	2	4	4	1					1	
Whitley	C															58	
Wolfe	W	1														174	
Wolfe	C													1			
Woodford	W	10					1	3	1							87	
Woodford	C	1	1													31	
Total White		470	416	358	297	336	393	287	310	197	104	98	77	24	89	276	11,781
Total Colored		27	13	12	6	11	26	11	7	13	3	2	3	1			468
Grand Total		497	429	370	303	347	419	298	317	210	107	100	80	25	89	276	12,249

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

Name of School District	ANNUAL SALARIES IN DOLLARS																
	\$500-\$549	\$550-\$599	\$600-\$649	\$650-\$699	\$700-\$749	\$750-\$799	\$800-\$849	\$850-\$899	\$900-\$949	\$950-\$999	\$1,000-\$1,049	\$1,050-\$1,099	\$1,100-\$1,149	\$1,150-\$1,199	\$1,200-\$1,249	\$1,250-\$1,299	\$1,300-\$1,349
Albany	W		1	4					1				2	4		2	
Anchorage	W																
Artemus	W											1	2	1	1		1
Augusta	W										1				1	1	4
Bardstown	W															1	
Beechwood	W																
Benton	W							1			7						
Berea	W			1												1	4
Bevier-Cleaton	W												1	1	1	1	
Brodhead	W														1	5	
Burgin	W												1		1		3
Burkesville	W									1	1		1	4	1		
Burnside	W										1	1			1	2	
Cadiz	W																
Campbellsville	W																
Carlisle	W														2	3	5
Cave City	W									1	1	1	5	2	1		
Clay	W									1	1	1	1	3			
Cloverport	W							1			2	3		2		2	
Cold Springs	W										1			1	2	3	
Columbia	W			1													
Dawson Springs	W									1	2	2	1	2	7	1	
East Bernstadt	W															1	2
Eddyville	W												2			2	
Eminence	W							1		1	3	3					
Erlanger	W											1	1		4	2	
Fairview	W														2		
Falmouth	W		1														
Ferguson	W												1				
Gatliff	W										1			2	5		1
Glasgow	W									1						1	
	C												1	5	12	8	

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TABLE IX—Continued

Name of School District	ANNUAL SALARIES IN DOLLARS														Totals	
	\$1,350— \$1,399	\$1,400— \$1,449	\$1,450— \$1,499	\$1,500— \$1,549	\$1,550— \$1,599	\$1,600— \$1,699	\$1,700— \$1,799	\$1,800— \$1,899	\$1,900— \$1,999	\$2,000— \$2,099	\$2,100— \$2,199	\$2,200— \$2,299	\$2,300— \$2,399	\$2,400— \$2,499		Over \$2,500
Albany										1						15
Anchorage						2	3	4	2	8			2		1	22
Artemus																6
Augusta	1	1		1												11
Bardstown			1		2	4	1	3	1	1	2	1		1	1	24
Beechwood						1	3	1	3	1	4	5		1	1	15
Benton	5	1		1						1						17
Berea	3	2		1		1					1					14
Bevier-Cleaton			2	1												7
Brodhead	1	1			1	1										10
Burgin	2	3								2						13
Burkesville	1		1		1											12
Burnside	1		1		1											7
Cadiz	1	2	2	1												9
Campbellsville		4	3	2			2		1							28
Carlisle		2	1	2	1			1				1				17
Cave City	2		1					1								12
Clay	1															12
Cloverport			1			1	2									12
Cold Springs					1	2	2									10
Columbia		1		1											1	5
Dawson Springs	1	6	1	1		1	1		1	1						23
East Bernstadt	1		1	2												15
Eddyville					1											8
Eminence						1				1						9
Erlanger	1	2	7	10	3	1	2	2	1	1		1			2	12
Fairview			3		1	3	5	4	7							35
Falmouth	1	7	2					1								23
Ferguson		1				1										14
Gatliff					1	2	2									11
Glasgow	4	1	1	1										2		6
			1													41

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TABLE IX—Continued

Name of School District	ANNUAL SALARIES IN DOLLARS																
	\$500—\$549	\$550—\$599	\$600—\$649	\$650—\$699	\$700—\$749	\$750—\$799	\$800—\$849	\$850—\$899	\$900—\$949	\$950—\$999	\$1,000—\$1,049	\$1,050—\$1,099	\$1,100—\$1,149	\$1,150—\$1,199	\$1,200—\$1,249	\$1,250—\$1,299	\$1,300—\$1,349
Greensburg	W												1	5			1
	C													1			
Greenup	W				1										1	1	2
	C																
Hikes	W																
	C													4		1	2
Hodgenville	W													1		1	
	C															1	1
Horse Cave	W									1	1	1	3			1	1
	C												3		1		
Jenkins	W															3	2
	C																
Kuttawa	W											4	1	1			
	C											1					
Lancaster	W													2	5	6	1
	C													3	2		
Lebanon Junction	W								1	1			3			1	
	C																
Leitchfield	W													4			4
	C																
Liberty	W												4		1	1	4
	C												1				
Livermore	W												1	1	1	1	1
	C															1	
Livingston	W									2	1	1	2				
	C																
London	W										3	5	3	5	2	2	1
	C										1	1					
Lone Jack	W												1	1		1	3
	C																
Lynch	W																
	C																
Midway	W																
	C																
Monticello	W												1				1
	C													1	1	5	2
Moreland	W																
	C												3		1		2
Mt. Vernon	W										1						
	C													1	3	2	4
Munfordville	W																
	C									3	2	1	1		1		
Owenton	W																
	C																
Pembroke	W									1							
	C									1	1		1	1	4		
Raceland	W												2				
	C																
Ravenna	W																
	C																5
Science Hill	W																
	C																
Sebree	W																
	C									5							
Sharpsburg	W									2		1	2				
	C																
Silver Grove	W											2	5	2			
	C																
Southgate	W														1	1	1
	C																
South Portsmouth	W															1	1
	C																
Springfield	W																
	C																2

TABLE IX—Continued

Name of School District	ANNUAL SALARIES IN DOLLARS													Totals		
	\$1,350— \$1,399	\$1,400— \$1,449	\$1,450— \$1,499	\$1,500— \$1,549	\$1,550— \$1,599	\$1,600— \$1,699	\$1,700— \$1,799	\$1,800— \$1,899	\$1,900— \$1,999	\$2,000— \$2,099	\$2,100— \$2,199	\$2,200— \$2,299	\$2,300— \$2,399		Over \$2,500	
Greensburg	W	6							1	1				1	17	
Greenup	W	5		1											12	
Hikes	W	1						2	6	1					9	
Hodgensville	W	1				1		1						1	13	
Horse Cave	W	1			1					1				1	18	
Jenkins	W	2	4	1	3	4	5	8	5	2	1	1	2	1	3	55
Kuttawa	W					1		6		1			1		1	9
Lancaster	W	1		1										2		24
Lebanon Junction	W	3			1							1				11
Leitchfield	W	5														13
Liberty	W	1			1	1										14
Livermore	W	2		2			1	1								12
Livingston	W		1													7
London	W	1						2	1							27
Lone Jack	W	4	1						2							13
Lynch	W					1	19	4	3	1	1				2	45
Midway	W	2	2	2	2	1	10	1	1					1	1	14
Monticello	W	1	3						1							14
Moreland	W															7
Mt. Vernon	W	2	1			2				1					1	17
Munfordville	W	1	1								1				1	12
Owenton	W				2										2	11
Pembroke	W		1			2										13
Raceland	W	1	2	4	2	2	10	1	3	1		2				28
Ravenna	W	1	1													7
Science Hill	W	1									1					7
Sebree	W	3														8
Sharpsburg	W															9
Silver Grove	W			1	1	1					1					7
Southgate	W	1					1	1		2	1					6
South Portsmouth	W	2		2												6
Springfield	W		2	3		1	3	3						1		16

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TABLE IX—Continued

Name of School District	ANNUAL SALARIES IN DOLLARS																	
	\$500— \$549	\$550— \$599	\$600— \$649	\$650— \$699	\$700— \$749	\$750— \$799	\$800— \$849	\$850— \$899	\$900— \$949	\$950— \$999	\$1,000— \$1,049	\$1,050— \$1,099	\$1,100— \$1,149	\$1,150— \$1,199	\$1,200— \$1,249	\$1,250— \$1,299	\$1,300— \$1,349	
Stanford	W												1	3	2		3	
	C													2				
Stearns	W										1							
	C																	
Trenton	W										1	4		1			1	
	C										2	1						
Uniontown	W																	
	C														3	2	1	
Vanceburg	W																	
	C												1	1	1	3	1	
Van Lear	W																	
	C																2	
Walton-Verona	W																	
	C													1				
West Point	W																	
	C														1			
Williamstown	W																	
	C													1	1		3	
Total White				2	6	1	0	0	2	9	11	31	34	44	61	62	72	77
Total Colored									1	0	1	5	8	9	11	5	10	3
Grand Totals				2	6	1	0	0	3	9	12	36	42	53	72	67	82	80

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TABLE IX—Continued

Name of School District	ANNUAL SALARIES IN DOLLARS																Totals
	\$1,350— \$1,399	\$1,400— \$1,449	\$1,450— \$1,499	\$1,500— \$1,549	\$1,550— \$1,599	\$1,600— \$1,699	\$1,700— \$1,799	\$1,800— \$1,899	\$1,900— \$1,999	\$2,000— \$2,099	\$2,100— \$2,199	\$2,200— \$2,299	\$2,300— \$2,399	\$2,400— \$2,499	Over \$2,500		
Stanford	W	2				1	2										
	C		1														
Stearns	W					12		1								1	
	C																
Trenton	W					1											
	C																
Uniontown	W			1	1		3	1	2	2							
	C						1										
Vanceburg	W	2					1	1									
	C																
Van Lear	W	1	2				1	1									
	C																
Walton-Verona	W		1	3	1	1	2		2								
	C																
West Point	W		1				2										
	C																
Williamstown	W	1							1								
	C	1	2		3		1								1		
Total White		83	53	47	41	44	71	45	43	30	27	13	6	4	8	21	948
Total Colored		6	5	3	4	1	12	11	2	2	1	0	1	0	0	1	102
Grand Totals		89	58	50	45	45	83	56	45	32	28	13	7	4	8	22	1,050

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

Name of School District	ANNUAL SALARIES IN DOLLARS																		
	\$503	\$553	\$603	\$653	\$703	\$753	\$803	\$853	\$903	\$953	\$1,003	\$1,053	\$1,103	\$1,153	\$1,203	\$1,253	\$1,303	\$1,349	
Ashland	W																		5
Ashland	C																		
Barbourville	W																	1	3
Barbourville	C																		
Bellevue	W																		
Bellevue	C																		
Bowling Green	W																		
Bowling Green	C																		
Carrollton	W																	1	1
Carrollton	C																		
Catlettsburg	W									1	1	2	1	4	9				2
Catlettsburg	C																		
Central City	W														1				
Central City	C																	8	3
Corbin	W																		3
Corbin	C																		
Covington	W										1								4
Covington	C																	1	
Cynthiana	W																		
Cynthiana	C																		
Danville	W												1					1	2
Danville	C																2		1
Dayton	W																		
Dayton	C																		
Earlington	W										1								3
Earlington	C											1	3	1	1			1	
Elizabethtown	W																		
Elizabethtown	C																		
Fort Thomas	W																		
Fort Thomas	C																		
Frankfort	W																		
Frankfort	C																		
Fulton	W												2	1	3	3	2		3
Fulton	C																1		
Georgetown	W																		1
Georgetown	C																		
Greenville	W										1	1	3	2	12	3		2	2
Greenville	C																1		
Harlan	W																2	4	2
Harlan	C																		
Harrodsburg	W															1	4		10
Harrodsburg	C													1	1	3			1
Hazard	W																		
Hazard	C																		
Henderson	W																		
Henderson	C																		
Hickman	W											5	2	2			4		1
Hickman	C																		
Hopkinsville	W												1	2	9	18			3
Hopkinsville	C																		
Irvine	W												1	12	5	6			
Irvine	C																		
Jackson	W													1	2	2			3
Jackson	C																		
Lawrenceburg	W															3	4		1
Lawrenceburg	C																		
Lebanon	W													1	2	4			
Lebanon	C																		
Lexington	W												3	2	9				1
Lexington	C																		
Louisville	W												1	1	3				1
Louisville	C																		

TABLE X—Continued

Name of School District	ANNUAL SALARIES IN DOLLARS															Totals
	\$650-\$800	\$800-\$1,000	\$1,000-\$1,250	\$1,250-\$1,500	\$1,500-\$1,750	\$1,750-\$2,000	\$2,000-\$2,250	\$2,250-\$2,500	\$2,500-\$2,750	\$2,750-\$3,000	\$3,000-\$3,250	\$3,250-\$3,500	\$3,500-\$3,750	\$3,750-\$4,000	Over \$4,000	
Ashland	10	1	4	2	3	9	12	103	8	2	2	2	1	24		
Barbourville	9	2	2			2	1				1					
Bellevue	1				2	3	5	2	3	3	3	3	2	8		
Bowling Green		1	2	1	3	37	7	3	5		1	2	1	1		
Carrollton	11	1		2	1	10	2		2	1		1		2		
Catlettsburg	2	1				3				1		1				
Central City		11					3	1			1	1				
Corbin		5	14	8	1	3	1	3	2		1		1	1	1	
Covington	4	3		8	9	19	15	15	16	73	20	6	13	16	42	
Cynthiana					1	3	1	11	2		3	1	4	2	3	
Danville	14	13	6	1	2	1		2	4				1	1		
Dayton	4	3	1			3	5	8	3	6	7	2	2	5	4	
Earlington		1	1	1		1				1						

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Elizabethtown	W	1	3	2	3	1	8	3	3						1
Fort Thomas	W			2				3	2	1					
Frankfort	W						1	1	2		2		2	1	1
Fulton	W			4	7	1	22	7	3	1				1	1
Georgetown	W			2	3	1	2	1		1	1		2	1	
Greenville	W	7	2	1	3	4	1		2			1			1
Harlan	W	1		2	1			1	1						1
Harrodsburg	W	1	3	2	5	14	6	4							1
Hazard	W	7	1	1	2	4	1			1					1
Henderson	W	2	3	2	5	2	5	19	3	1	5	2			
Hickman	W	1	4	12	5	19	19	2	4	1	2	2	1	3	
Hopkinsville	W	1	4	1	2	7	4	4	2		1		1		1
Irvine	W	8	7			1			1						
Jackson	W	1	2				3		3	1			1	2	1
Lawrenceburg	W	2	3	2	3		3				1				1
Lebanon	W	1	2			1									
Lexington	W	1	2												
Louisville	W	2	2	2	5	7	10	14	14	10	7	30	3	8	14
	C					2	2	2	2	4	36	6	2	3	1
	C					3	18	31	74	40	40	28	34	55	68
	C							5	15	6	6	5	11	7	29
															192

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* Fort Thomas has 39 teachers whose salaries are \$2,500 or above. Median salary is \$2,550.
 † Louisville has 1,045 teachers whose salaries are \$2,500 or above. Median salary is \$2,852.

TABLE X - Continued

Name of School District	ANNUAL SALARIES IN DOLLARS																
	500-549	550-599	600-649	650-699	700-749	750-799	800-849	850-899	900-949	950-999	1000-1049	1050-1099	1100-1149	1150-1199	1200-1249	1250-1299	1300-1349
Ludlow	W							1									
	C															1	
Madisonville	W										3	3	5	4	3	2	1
	C										1	1	3	2	2		1
Marion	W														2	5	1
	C																
Mayfield	W														1	8	4
	C															1	2
Maysville	W											1		1	2	4	
	C																
Middlesboro	W															6	16
	C																1
Mt. Sterling	W												1			11	
	C										4						
Murray	W														2		2
	C																1
Newport	W								2	4	4				5	2	
	C												2		1		1
Nicholasville	W																
	C												2		1		1
Owensboro	W																
	C																1
Paducah	W																
	C																

Pikeville	W																
	C												1	1	1	5	1
Pineville	W																
	C						1										
Prestonsburg	W																
	C																
Princeton	W																
	C			1									2	4	2		
Providence	W										1			1		2	1
	C												2	8	5		
Richmond	W												1	5			
	C																1
Russell	W														2	1	1
	C																3
Russellville	W									4		2	4	2		1	1
	C																
Scottsville	W												1	1	1	3	6
	C									1							
Shelbyville	W																
	C																
Somerset	W									1					4	4	11
	C																5
Versailles	W												1		1		2
	C												2	2	1	3	1
Winchester	W													4	3		
	C									1							
Williamsburg	W																
	C																2
Total White				1			1	1	1	11	9	22	36	49	74	137	93
Total Colored								1	2	1	3	12	12	32	32	28	20
Grand Total				1			1	2	3	12	12	34	48	81	106	165	113

TABLE X—Continued

Name of School District	ANNUAL SALARIES IN DOLLARS															Totals	
	\$1,350— \$1,399	\$1,400— \$1,449	\$1,450— \$1,499	\$1,500— \$1,549	\$1,550— \$1,599	\$1,600— \$1,699	\$1,700— \$1,799	\$1,800— \$1,899	\$1,900— \$1,999	\$2,000— \$2,099	\$2,100— \$2,199	\$2,200— \$2,299	\$2,300— \$2,399	\$2,400— \$2,499	Over \$2,500		
Ludlow	W			1	7	2	4	9	1	2	1			1		1	31
	C																
Madisonville	W	4	5	4	3	1	3		1					1		8	63
	C						2										
Marion	W	1		1		1	3	1			1		1			2	19
	C																
Mayfield	W	12	4	3	4	3	3	4			1		1			3	61
	C	3			1		3										
Maysville	W	2	3	6	5	1	3	4	4		2					2	44
	C	1		1		1				1							
Middlesboro	W	1	15	1	2	4	9	1	4	2	1		1	1		2	73
	C		1		1		3		1								
Mt. Sterling	W	1	3	7			1									2	33
	C	1															
Murray	W		2	9	5	1	2	1	1							2	29
	C			1		1											
Newport	W		2	3	1	1	5	7	16	6	9	40	5	4	27	11	142
	C										3		1				
Nicholasville	W		1														22
	C																
Owensboro	W	2	6	5	7	10	52	29	16	2	5	1	4			7	167
	C			1	1		6	8	1			1	1				
Paducah	W	2	2		1	7	28	48	20	20	7	7		1	1	9	185
	C					1	2	12	9	5	2						
Paintsville	W		1	7	7	1	6	2	4								30
	C																
Paris	W	1	1	17	1	3	4	9								1	52
	C	9	1														
Pikeville	W		1	2	5	5	8	5	8			1				1	41
	C			1		2	1		1								
Pineville	W	4	4	1	2	1	2	1						2			28
	C		1	1													
Prestonsburg	W	2	7	3	8	8			1		2						32
	C																
Princeton	W	5	6	6	1		1			1					3	1	40
	C	1					1										
Providence	W		1	1				1		1							28
	C						1										
Richmond	W	2	2	3	4	2	10	4	2		1		1		1		49
	C	3	2	1	1	3		2									
Russell	W	10	2		2		5	12	7	1	2					4	48
	C																
Russellville	W		2				5	1	1		1						31
	C	1	1														
Scottsville	W	2	1	1				1									18
	C																
Shelbyville	W	1	5	6		2	6	1	3		1	1			1	1	34
	C	1	1	3			1										
Somerset	W		2	1	7	2	2	3	2	3						1	62
	C		1		1		1										
Versailles	W	6	4		1		1			1		1		1		1	33
	C			1													
Winchester	W				1		34	1	1		3					2	57
	C			1			12			1							
Williamsburg	W	2	4	3	10			1	2								25
	C				1												
Total White		146	160	153	150	135	377	293	338	144	184	185	100	99	141	1,055	4,095
Total Colored		30	18	21	22	23	62	48	40	21	25	48	22	16	34	197	770
Grand Total		176	178	174	172	158	439	341	378	165	209	233	122	115	175	1,252	4,865

PART III

Part III is a presentation of certain related statistical information concerning the county and independent school districts in the State, pertaining to: (1) assessed valuation of local corporate and non-corporate property, (2) tax rates fixed by the proper tax levying authorities, (3) school census of each respective district, and (4) the ratios of the gross assessment per census child.

If one is interested in finding the gross recurring revenue for schools in his district, it can be reasonably determined by examining the factors above. By considering the census per capita at \$24.40 for 1946-47 and calculating the per capita apportionment that may accrue, the gross recurring revenue back of each child may be determined.

These tables point out in Column 4, definite differentials as measured by the ratios of census pupils to assessments of corporate and non-corporate property in various districts. Following the pattern of other similar biennial bulletins, the writer has not considered poll tax, levy on bank shares, allowance for collection of school taxes, delinquent tax, subdistrict tax or whiskey withdrawal tax. It is true, by eliminating these incomes not common to all districts in the State, that the foundational data are kept comparable so far as general property and assessment of tax-paying franchise corporations are concerned; but to omit these noncommensurate incomes is to fail to depict the total actual inequalities among all districts. Even Fort Thomas with a per census-pupil assessment of \$10,955 and tax levy of 90 cents; and Clinton County with its per census-pupil assessment wealth of only \$418 and tax rate of 75 cents, do not present the total picture of inequalities in the support of public education in these two districts. To portray more nearly the total picture, the total local incomes of all districts should be considered. However, these data herein introduced, do suggest certain trends and tendencies in the support of the common schools in local districts.

TABLE XI

This table concerns these data for the 120 county school districts.

TABLE XII

This table refers to data for the 72 small independent school districts which are cities other than those of the first four classes.

TABLE XIII

This table deals with data for the 60 independent school districts, classified as cities of the first four classes.

TABLE XIV

This table is a summary of the frequency distributions of assessments of corporate and non-corporate property for school purposes per census child in the total of 252 school districts in the State for 1946-47.

This is an interesting array of data when compared with corresponding table* for 1944-45. It is seen that the amount of assessed valuation of such property per census child has not changed very materially. The slight differences that exist may have been influenced by a reduction in the number (10) of districts during this two-year period.

* Financial Support, Financial Ability and Inequalities Existing in various School Systems in Kentucky. Volume XIII, May 1945, No. 3.

TABLE XI

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

Assessment figures are taken from the general budget for 1946-47. Poll tax, bank shares, allowance for collections and delinquencies, sub-district tax and whiskey withdrawal tax are not considered.

Name of School District	Tax Rates 1946-47	Assessment of Corporate and Non-Corporate Property	Census for 1946	Per Pupil Assessment
Adair	\$.75	\$ 3,120,000	4,020	\$ 776
Allen .....	.75	3,345,000	2,637	1,340
Anderson .....	.80	3,954,370	1,544	2,561
Ballard	1.30	7,281,575	1,904	3,824
Barren	1.00	7,908,000	4,776	1,655
Bath .....	.75	6,596,331	2,717	2,427
Bell .....	.75	7,500,000	8,584	873
Boone	1.00	10,950,785	1,990	5,500
Bourbon .....	.75	21,032,305	2,836	7,416
Boyd .....	.75	7,114,165	2,533	2,808
Boyle .....	.75	9,797,505	2,198	4,457
Bracken	1.25	7,777,000	1,697	4,583
Breathitt .....	.75	4,680,000	6,161	759
Breckinridge	1.00	6,700,000	3,742	1,790
Bullitt .....	.90	7,859,799	1,977	3,976
Butler .....	.75	3,920,000	3,186	1,230
Caldwell .....	.75	3,840,000	1,912	2,008
Calloway	1.50	4,402,793	2,755	1,598
Campbell .....	.95	8,813,333	2,002	4,402
Carlisle .....	.95	3,809,901	1,453	2,622
Carroll	1.10	4,597,271	1,131	4,065
Carter	1.00	10,091,969	6,987	1,444
Casey .....	.75	3,116,066	4,867	640
Christian	1.25	10,400,000	4,540	2,291
Clark .....	.55	18,068,040	2,463	7,336
Clay .....	.75	4,696,239	7,360	638
Clinton .....	.75	1,010,000	2,411	418
Crittenden	1.20	3,080,000	2,079	1,481
Cumberland	1.25	2,520,000	2,416	1,043
Daviess	1.10	14,726,400	5,727	2,571
Edmonson .....	.75	3,015,512	3,020	999
Elliott .....	.75	1,680,000	3,013	558
Estill .....	.75	3,567,445	3,415	1,045
Fayette .....	.85	49,526,392	6,588	7,518
Fleming	1.37	9,232,519	2,707	3,411
Floyd	1.50	27,000,000	15,299	1,764
Franklin .....	.70	12,200,000	2,823	4,322
Fulton75	4,542,419	1,806	2,515
Gallatin	1.00	3,554,420	818	4,345
Garrard90	8,600,000	2,119	4,059

Grant
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Hancock
Hardin
Harlan
Harrison
Hart
Henders
Henry
Hickman
Hopkins
Jackson
Jefferson
Jessamin
Johnson
Kenton
Knott
Knox
Larue
Laurel
Lawrence
Lee
Leslie
Letcher
Lewis
Lincoln
Livingston
Logan
Lyon
Madison
Magoffin
Marion
Marshall
Martin
Mason
McCracker
McCreary
McLean
Meade
Menifee
Mercer
Metcalfe

TABLE XI—Continued

Name of School District	Tax Rates 1946-47	Assessment of Corporate and Non-Corporate Property	Census for 1946	Per Pupil Assessment
Grant	\$1.40	\$ 8,734,197	1,643	\$5,316
Graves	1.50	10,624,600	4,911	2,163
Grayson .....	.75	4,850,000	3,385	1,433
Green	1.00	3,875,066	2,394	1,619
Greenup	1.50	7,044,550	3,790	1,859
Hancock	1.05	3,830,350	1,434	2,671
Hardin	1.00	12,666,566	4,816	2,630
Harlan	1.25	15,355,000	19,113	803
Harrison .....	.85	13,228,045	1,959	6,752
Hart .....	.75	6,000,000	3,099	1,936
Henderson	1.25	15,227,000	3,229	4,716
Henry	1.00	8,300,000	2,278	3,644
Hickman	1.10	6,058,626	1,744	3,474
Hopkins	1.10	11,200,000	4,996	2,242
Jackson .....	.75	2,065,808	3,947	523
Jefferson	1.00	112,519,380	17,780	6,328
Jessamine .....	.70	12,225,080	1,973	6,196
Johnson .....	.75	7,372,507	5,816	1,268
Kenton .....	.75	20,266,666	3,872	5,234
Knott	1.00	7,174,190	6,313	1,136
Knox .....	.75	6,390,000	7,447	858
Larue	1.10	4,439,983	1,977	2,246
Laurel .....	.75	5,550,000	6,322	878
Lawrence .....	.75	9,117,530	4,490	2,031
Lee .....	.75	4,389,222	3,200	1,372
Leslie .....	.75	3,166,153	4,431	715
Letcher .....	.75	10,672,583	10,019	1,065
Lewis .....	.85	9,000,000	3,846	2,340
Lincoln	1.00	10,175,000	4,963	2,050
Livingston	1.25	3,334,866	1,789	1,864
Logan	1.25	9,822,823	4,081	2,407
Lyon	1.25	2,005,045	1,125	1,782
Madison .....	.75	14,663,890	5,182	2,830
Magoffin .....	.75	4,062,000	4,608	882
Marion .....	.75	8,519,203	3,352	2,542
Marshall	1.25	4,642,063	2,612	1,777
Martin	1.25	5,138,501	3,405	1,509
Mason .....	.96	14,264,000	2,922	4,881
McCracken	1.50	9,480,295	3,433	2,762
McCreary .....	.75	4,700,400	4,999	940
McLean	1.25	4,781,231	2,082	2,296
Meade	1.25	4,538,600	2,097	2,164
Menifee .....	.75	1,649,010	1,591	1,036
Mercer .....	.95	9,489,000	1,870	5,074
Metcalfe .....	.75	3,703,226	2,702	1,371

TABLE XI—Continued

Name of School District	Rates Tax 1946-47	Assessment of Corporate and Non-Corporate Property	Census for 1946	Per Pupil Assessment
Monroe	\$.75	\$ 3,236,089	4,121	\$ 785
Montgomery .....	.60	8,019,650	2,143	3,742
Morgan .....	.75	3,794,985	4,684	810
Muhlenberg	1.50	4,251,029	6,922	614
Nelson .....	.75	9,802,087	3,595	2,727
Nicholas .....	.85	6,565,961	1,322	4,967
Ohio	1.00	9,806,814	5,292	1,853
Oldham	1.00	9,270,980	1,747	5,307
Owen	1.25	5,909,660	1,847	3,200
Owsley .....	.75	1,553,016	2,489	624
Pendleton	1.00	7,500,000	1,681	4,462
Perry .....	.75	9,400,000	11,886	791
Pike	1.35	30,296,000	22,513	1,346
Powell .....	.75	2,142,993	1,989	1,077
Pulaski .....	.75	9,600,000	7,548	1,272
Robertson	1.00	2,188,718	667	3,281
Rockcastle .....	.75	3,142,548	3,746	839
Rowan .....	.75	5,320,643	4,085	1,302
Russell .....	.80	3,587,987	3,785	948
Scott .....	.90	17,336,190	2,089	8,299
Shelby	1.00	16,718,574	2,908	5,749
Simpson	1.25	6,949,504	2,565	2,709
Spencer .....	.75	5,179,765	1,508	3,435
Taylor .....	.75	4,044,000	2,533	1,669
Todd	1.00	7,036,300	2,693	1,282
Trigg .....	.75	3,453,334	2,087	1,655
Trimble	1.00	3,298,700	1,270	2,597
Union	1.45	11,004,035	3,232	3,417
Warren	1.00	14,341,273	5,058	2,835
Washington	1.25	6,569,732	2,507	2,621
Wayne .....	.75	3,220,000	4,226	762
Webster	1.25	5,156,750	2,027	2,544
Whitley .....	.75	5,200,000	6,948	748
Wolfe75	1,460,000	2,922	500
Woodford60	10,932,105	1,559	7,012
Totals		\$1,049,418,231	473,444	

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Horse Cave
Jenkins
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Lancaster
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TABLE XII

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

Assessment figures are taken from the general budgets for 1946-47. Poll tax, bank shares, cost for collections and delinquencies, subdistrict tax, and whiskey withdrawal tax are not considered.

Name of School District	Tax Rates 1946-47	Assessment of Corporate and Non-Corporate Property	Census for 1946	Per Pupil Assessment
Albany	\$1.50	\$ 403,600	476	\$ 848
Anchorage .....	.75	1,735,000	203	8,547
Artemus	1.35	430,000	282	1,525
Augusta	1.23½	1,330,182	334	3,982
Bardstown .....	.70	2,300,000	983	2,340
Beechwood .....	.75	3,675,000	750	4,900
Benton	1.25	1,413,786	533	2,653
Berea .....	.94	1,791,999	565	3,171
Bevier-Cleaton	1.50	211,500	392	540
Brodhead	1.15	650,000	412	1,578
Burgin .....	.75	1,680,000	322	5,217
Burkesville .....	.90	703,035	362	1,942
Burnside	1.50	543,938	260	2,092
Cadiz	1.25	830,915	400	2,077
Campbellsville	1.50	2,193,355	884	2,481
Carlisle	1.10	2,228,697	385	5,789
Cave City	1.00	964,733	325	2,968
Clay	1.25	575,000	445	1,292
Cloverport	1.00	583,300	400	1,458
Cold Spring .....	.88	900,000	465	1,935
Columbia	1.20	1,152,700	550	2,096
Dawson Springs	1.50	779,045	636	1,245
East Bernstadt	1.25	326,699	418	782
Eddyville	1.25	474,243	242	1,960
Eminence	1.50	1,381,000	334	4,135
Erlanger	1.50	3,900,000	1,503	2,595
Fairview	1.25	1,330,000	1,166	1,141
Falmouth	1.00	1,500,000	424	3,538
Ferguson	1.25	1,100,000	345	3,184
Gatliff	1.25	68,000	338	201
Glasgow	1.25	3,600,000	1,539	2,339
Greensburg	1.25	1,232,723	365	3,377
Greenup	1.50	1,175,900	463	2,540
Hikes .....	.80	4,025,650	614	6,556
Hodgensville	1.25	1,400,000	412	3,398
Horse Cave	1.25	1,610,000	399	4,035
Jenkins	1.45	3,180,000	2,517	1,263
Kuttawa	1.25	464,020	245	1,894
Lancaster	1.20	2,100,000	459	4,575
Lebanon Junction	1.25	900,000	386	2,332

TABLE XII—Continued

Name of School District	Tax Rates 1946-47	Assessment of Corporate and Non-Corporate Property	Census for 1946	Per Pupil Assessment
Leitchfield	\$1.25	\$1,256,000	535	\$2,348
Livermore	1.25	696,735	449	1,552
Livingston	1.25	338,000	226	1,496
London	1.25	1,890,000	845	2,237
Lone Jack	1.42	1,335,000	478	2,793
Lynch	1.50	4,700,000	1,521	3,090
Middleburg	1.25	296,000	182	1,626
Midway .....	.75	2,198,835	408	5,389
Monticello	1.10	1,600,000	637	2,512
Moreland .....	.95	698,000	190	3,674
Mt. Vernon	1.40	870,000	524	1,660
Munfordville	1.25	876,000	293	2,990
Owenton	1.25	892,988	285	3,133
Pembroke	1.25	800,000	327	2,446
Raceland	1.10	3,725,000	670	5,560
Ravenna	1.25	960,000	299	3,211
Science Hill	1.25	548,000	267	2,052
Sebree	1.25	520,000	309	1,683
Sharpsburg .....	.95	1,368,158	320	4,275
Silver Grove	1.30	1,000,000	197	5,076
Southgate	1.25	1,242,977	349	3,562
South Portsmouth	1.25	769,153	265	2,902
Springfield .....	.90	2,073,930	677	3,063
Stanford	1.25	1,775,000	433	4,099
Stearns	1.50	1,010,000	620	1,629
Trenton	1.00	1,455,800	375	3,882
Uniontown	1.25	2,682,689	532	5,043
Vanceburg	1.20	710,869	491	1,448
Van Lear	1.50	700,000	529	1,323
Walton-Verona	1.10	2,275,000	432	5,266
West Point	1.25	839,405	261	3,216
Williamstown	1.25	1,829,551	303	6,038
Total		\$100,715,910	36,762	

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Fulton
Georgetov
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Harlan
Harrodsbu
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Hickman
Irvine
Jackson

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

Assessment figures are taken from the general budgets for 1946-47 poll tax, bank shares, cost for collections and delinquencies, subdistrict tax and whiskey withdrawals tax, are not considered.

Name of School District	Tax Rates 1946-47	Assessment of Corporate and Non-Corporate Property	Census for 1946	Per Pupil Assessment
First Class				
Louisville .....	.90½	\$425,066,123	60,044	\$ 7,079
Second Class				
Ashland	1.19	24,254,287	6,663	3,640
Covington	1.16	52,684,415	11,565	4,556
Lexington .....	.88	60,054,699	8,187	7,335
Newport	1.10	25,116,295	5,706	4,402
Owensboro	1.15	20,186,739	6,173	3,270
Paducah	1.10	24,349,416	6,449	3,776
Third Class				
Bowling Green .....	.98	9,898,319	3,075	3,219
Corbin	1.50	2,637,866	1,866	1,414
Frankfort	1.00	8,346,788	1,669	5,001
Henderson	1.50	10,121,190	2,776	3,646
Hopkinsville	1.35	7,634,109	2,074	3,681
Maysville	1.07	6,874,849	1,181	5,821
Middlesboro	1.39	5,360,882	3,304	1,623
Winchester	1.25	6,474,967	1,506	4,299
Fourth Class				
Barbourville	1.35	1,551,850	800	1,940
Bellevue	1.00	7,650,558	1,469	5,208
Carrollton	1.25	2,197,400	595	3,693
Catlettsburg	1.37	2,452,253	1,255	1,954
Central City	1.30	1,940,000	998	1,944
Cynthiana	1.32	4,318,780	724	5,965
Danville	1.15	7,734,140	1,685	4,590
Dayton	1.43	5,406,698	1,824	2,964
Earlington	1.50	1,631,904	705	2,315
Elizabethtown	1.25	4,181,740	1,036	4,036
Ft. Thomas .....	.90	17,823,555	1,627	10,955
Fulton	1.50	2,562,551	813	3,152
Georgetown	1.50	3,169,280	741	4,277
Greenville	1.50	1,596,414	701	2,277
Harlan	1.40	3,324,914	1,962	1,695
Harrodsburg	1.40	2,830,000	1,035	2,734
Hazard	1.50	4,600,000	2,560	1,797
Hickman	1.50	1,264,951	907	1,395
Irvine	1.50	1,573,200	920	1,710
Jackson	1.25	710,000	608	1,168

TABLE XIII—Continued

Name of School District	Tax Rates 1946-47	Assessment of Corporate and Non-Corporate Property	Census for 1946	Per Pupil Assessment
Lawrenceburg	\$1.00	\$2,028,124	476	\$4,261
Lebanon	1.10	2,659,602	864	3,078
Liberty	1.25	581,070	371	1,566
Ludlow	1.15	5,048,830	1,065	4,741
Madisonville	1.50	4,066,666	2,095	1,941
Marion	1.50	1,360,000	608	2,237
Mayfield	1.50	5,779,000	1,627	3,552
Mt. Sterling	1.10	3,240,000	892	3,632
Murray	1.25	2,450,134	890	2,753
Nicholasville	1.50	1,500,000	626	2,396
Paintsville	1.50	2,296,720	1,048	2,192
Paris	1.15	4,856,000	1,218	3,987
Pikeville	1.50	4,370,000	1,591	2,747
Pineville	1.50	2,188,489	987	2,217
Prestonsburg	1.50	1,530,000	859	1,781
Princeton	1.43	2,540,000	1,404	1,809
Providence	1.50	1,066,610	975	1,094
Richmond	1.05	5,592,910	1,537	3,639
Russell	1.15	6,347,913	1,602	3,962
Russellville	1.40	2,586,365	1,007	2,568
Scottsville	1.00	1,490,000	673	2,214
Shelbyville .....	.90	6,233,000	1,054	5,914
Somerset	1.50	4,800,000	1,995	2,406
Versailles .....	.60	4,313,595	729	5,917
Williamsburg	1.25	1,280,000	859	1,490
Total		\$847,786,156	172,255	

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

Data taken from records and reports for 1946-47

	Range of Assessed Valuation per Census Pupil	County School Districts	Independent School Districts Except Cities of First Four Classes	Independent School Districts in Cities of First Four Classes	State at Large
\$4,261	\$10,500-10,999	-----	-----	1	1
3,078	10,000-10,499	-----	-----	-----	-----
1,566	9,500- 9,999	-----	-----	-----	-----
4,741	9,000- 9,499	-----	-----	-----	-----
1,941	8,500- 8,999	-----	1	-----	-----
	8,000- 8,499	1	-----	-----	1
2,237	7,500- 7,999	1	-----	-----	1
3,552	7,000- 7,499	3	-----	2	5
3,632	6,500- 6,999	1	1	-----	2
2,753	6,000- 6,499	2	1	-----	3
2,396	5,500- 5,999	2	2	4	8
	5,000- 5,499	4	4	2	10
2,192	4,500- 4,999	4	3	3	10
3,987	4,000- 4,499	7	4	5	16
2,747	3,500- 3,999	4	5	10	19
2,217	3,000- 3,499	6	9	4	19
1,781	2,500- 2,999	16	8	5	29
	2,000- 2,499	12	11	8	31
1,809	1,500- 1,999	14	11	11	36
1,094	1,000- 1,499	18	8	5	31
3,639	500- 999	24	3	-----	27
3,962	0- 499	1	1	-----	2
2,568					
2,214					
5,914					
2,406					
5,917					
1,490					
	Total	120	72	60	252
	Median	2,125	2,625	3,125	2,484
	Range	7,881	8,346	9,861	10,754

PART IV

Part IV consists of tables treating miscellaneous factors pertaining to salary schedules, working budgets, receipts and expenditures and other items effecting public school finance.

Table XV

This Table presents the frequency distribution of basal salaries for the full-time teachers in the county and all independent districts for 1945-46 and 1946-47. It is noted that the median basal salary for the county districts was increased from \$92.50 to \$100.50, and for the independent districts, it increased from \$93.33 to \$109.64. In 1944-45, the medians were \$71 and \$74 respectively. During this period, five independent districts merged with county districts.

Table XVI

Since the monthly rates per college hour per year of experience, and the maximum upper limits of years accredited for teaching experience exhibits real gaps in the distributions, they were treated as discrete or discontinuous series and "weighted" means calculated instead of medians. The results show an approximate "average" of 31 cents per college hour, \$1.83 per month per year for teaching experience, and 5.02 years accredited for the maximum or upper limit. The costs of corresponding factors in 1944-45, were 24 cents, \$1.67 and 4.85 years respectively.

Table XVII

The arithmetic mean length of the school term has materially increased since 1943-44. That year the county elementary schools had a mean average school term of 151 days; for 1944-45, 153.8 days; for 1945-46, 155 days; and for 1946-47, 167.8. For the same years, the independent schools had mean terms of 178.8 days, 181.6 days, 180.8 and 181.6 days respectively. Translating the mean length of school months (20 days) per month into school days, the 251 school districts in Kentucky had a mean average of 175 days in 1946-47.

Table XVIII

This Table was prepared to give a more comprehensive view of receipts of school revenue over the last five preceeding fiscal school years. The actual receipts for 1945-46 have been tabulated from the

annual financial reports, and, further, the percentages of receipts have been calculated for these years from 1941-42 to 1945-46.

For example, the per capita receipts for 1945-46 constituted 37.99% of the total school revenue. The mean average receipts for these five years is 37.87%. If the equalization and other state aid receipts are added, it is shown that 43.35% of all receipts have come from state sources. The mean average for the last five years is 42.3%. Similar comparisons of other primary importance can be made from this Table.

Table XIX

As for current expenditures over this same period, only certain important items have been considered. The total fiscal picture (including expenditures and percentages) is displayed for 1945-46. However, percentages were calculated over this period only on selected principal items as is indicated under current expenditures in the major classifications.

For example, the average cost of General Control over these five years was about \$4.59. If the salaries of attendance officers (1.17%) had been not considered here the average for these five years would have been 4.36. However, since attendance officers are administrators this cost has been transferred from Auxiliary Service, thus increasing the cost of General Control to 5.49% for 1945-46. Further, it is seen that the average percentage cost of Instruction during this five-year period was 69.15% which is about what it was for 1945-46. But, over this period an average of 67.17% of current cost has gone into actual teachers salaries. When per capita receipts and teachers salary cost are compared, it becomes evident, that *all* per capita revenue and approximately 20% of local revenue are going into teachers salaries. On the average, according to these data, plant operations is costing about 7%; maintenance, 3%; fixed charges 1.4%; and auxiliary service, 13.28%. The largest cost item in the latter is 6.86% for transportation. In other words, it cost about the same amount to transport children as it does to operate the public school plants of the State. But, if the same items for county districts only were considered the percentage cost of transportation would be much higher.

Table XX

Prior to the legislative enactment of 1946, (Section 160.475 KRS, 1946), the maximum limits on ad valorem tax for county school districts ranged from 75 cents to \$1.50 for schools in third and fourth class cities. This act now permits any public school district in the State to fix its tax rate (other than for sinking fund purposes) not

to exceed \$1.50 for general school purposes. This law became effective for the fiscal school year of 1946-47. Table XX depicts the results during the first year the law has been in force.

In 1946-47, six county and 27 independent districts levied the maximum of \$1.50. For this year, 65 counties raised their school tax rates above 75 cents, 51 remained at 75 cents, and four below.

The median school tax rate in counties for 1945-46 was \$0.772; and for 1946-47, it increased to \$0.888. The ranges were 70 cents and 95 cents respectively. The medians and ranges for the independent school districts are virtually unchanged.

TABLE XV
Distribution of Basal Salaries in Counties and Independent Districts for
1945-46 and 1946-47

Basal Salary	Number of Counties		Number of Independent Districts	
	1945-46	1946-47	1945-46	1946-47
150-over	-----	-----	1	5
145-149	-----	1	1	1
140-144	1	2	1	6
135-139	-----	1	1	1
130-134	-----	1	3	8
125-129	4	3	3	7
120-124	5	1	8	8
115-119	2	6	8	10
110-114	8	10	9	19
105-109	3	7	4	7
100-104	11	30	15	18
95- 99	16	12	8	12
90- 94	20	17	18	10
85- 89	18	12	9	8
80- 84	15	6	14	4
75- 79	13	7	18	4
70- 74	1	1	8	1
65- 69	1	2	3	-----
60- 64	1	-----	1	-----
55- 59	1	-----	3	1
50- 54	-----	-----	-----	1
45- 49	-----	-----	-----	-----
40- 44*	-----	-----	-----	-----
Total	120	120	136**	131**
Median	\$92.50	\$100.50	\$93.33	\$109.64

* Intervals considered as continuous series from lower limits, (i.e. \$40-44.999).

** Note five independent districts merged with counties, effective 1946-47.

TABLE XVI
Rates Per College Hour, Rate Per Year of Teaching Experience, Also
Frequency of Upper Limits of Years Accredited for Teaching
Experience, as Shown in Approved County Salary
Schedules for 1946-47

Rate per College Hour	Number of Counties	Rate per Year for Teaching Experience	Number of Counties	Upper Limit of Years Ac- credited for Teaching Experience	Number of Counties
0.60	4	\$5.00	1	10	3
.50	7	4.00	2	-----	-----
.45	1	3.00	3	7	3
.40	19	2.90	1	-----	-----
.35	13	2.50	3	6	1
.30	20	2.00	67	-----	-----
.25	34	1.50	21	5	93
.20	15	1.20	2	-----	-----
.15	7	1.00	18	4	20
-----	-----	.60	1	-----	-----
-----	-----	.50	1	-----	-----
Mean	\$0.309		\$1.83		Yrs. 5.02

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* First
 † Mean

TABLE XVII

Length of Elementary School Terms in All County and Independent Districts in Kentucky, 1945-46 and 1946-47

Length of Terms in Months	County Districts		Independent Districts	
	1945-46	1946-47	1945-46	1946-47
7	46	-----	1	-----
7½	12	-----	-----	-----
8	39	72	7	3
8½	2	3	1	-----
9	21	45	111	113
9½	-----	-----	2	2
10	-----	-----	14	13
Total	120	120	136	131
Mean	7.75	8.39	9.04	9.08

TABLE XVIII

Kentucky Public School Revenue Receipts for 1945-46 and Percentage of Revenue Receipts from 1941-42 to 1945-46 Inclusive

Source Items of Revenue	Receipts 1945-46	Percentage Distribution of Receipts					Mean Ave.†
		1945-1946	1944-1945	1943-1944	1942-1943	1941-1942	
Per capita	\$13,492,296.96	37.99	39.33	40.59	35.63	35.81	37.87
Equalization	1,499,261.14	4.22	4.37	1.28	1.82	-----	2.92
Other state aid	405,658.54	1.14	1.55	1.53	1.56	1.79	1.51
Reimbursement, special voc. tr.	115,891.93	*.35	-----	-----	-----	-----	-----
Reimbursement for school lunch	855,271.24	*2.41	-----	-----	-----	-----	-----
Property tax	13,803,178.31	38.86	39.52	41.69	42.70	43.52	41.26
Bank shares	230,393.94	.65	.68	.42	.68	.76	.64
Taxpaying franchise	3,333,908.88	9.53	9.10	8.90	11.55	12.07	10.23
Poll tax	273,469.92	.77	.88	1.15	.99	.94	.95
Special subdistrict tax	330,233.37	.93	.86	.91	1.06	1.14	.98
Transfer tuition	550,942.05	1.55	1.47	1.45	1.56	1.61	1.53
Interest on investments	4,933.87	.01	.08	.36	.05	.01	.10
Other sources	572,086.81	1.61	2.16	1.72	2.40	2.35	2.05
Total Revenue Receipts	\$35,517,526.96	100.00	100.00	100.00	100.00	100.00	-----

* First year these funds were included as revenue.

† Mean average for these five years revenue was active.

TABLE XIX
Kentucky Public School Expenditures for 1945-46 and Percentage of Current Expenditures from 1941-42 to 1945-46 Inclusive

Source Items of Expenditures	Expenditures 1945-46	1945- 1946	1944- 1945	1943- 1944	1942- 1943	1941- 1942	Mean Ave.
Administration, General Control:							
Administration							
Salary of Superintendent	\$ 722,606.01	2.11					
Salary of Asst. Superintendent	23,748.80	.07					
Salary of Clerks and Stenographers	249,952.56	.73					
Salary of Attendance Officer	399,984.81	1.17	*				
Salary of other personnel	39,759.60	.12					
Office supplies	39,208.31	.11					
Other expense	89,384.82	.26					
Business Administration							
School board per diem	65,069.99	.19					
Cost of surety bonds	22,857.97	.07					
Salaries of administrative offices	35,712.25	.10					
Expense of business administration	190,534.37	.56					
Total for General Control	\$ 1,878,819.49	5.49	4.22	4.14	4.58	4.54	4.59
Instruction:							
Salaries of Superv. and Prins.							
Elementary schools	\$ 895,571.98	2.61	2.67	2.60	2.69	2.76	2.67
High schools	1,038,592.70	3.02	3.12	3.10	3.13	3.21	3.11
Sals. of clerks for superv. and prins.	39,310.08	.11					
Supplies and other expense	174,074.75	.51					
Salaries of Teachers							
Elementary schools	13,665,096.41	39.81	40.53	41.36	37.36	38.22	39.46
High schools	7,473,301.32	21.77	21.27	22.44	22.26	23.01	22.51
Educational supplies	150,702.77	.44					
Total for Teachers Salaries		67.21	67.59	69.50	65.44	66.20	67.17
Library and Supplementary Books							
Elementary schools	81,944.83	.24					
High schools	84,751.08	.25					
Other expenses of instruction	87,678.64	.26					
Total for Instruction	\$23,692,024.56	69.02	69.22	71.21	67.26	69.06	69.15
Operation of School Plant:							
Wages of janitors and engineers	\$ 1,285,494.34	3.75					
Janitor's supplies	144,283.13	.42					
Fuel	675,905.55	1.97					
Water, light and power	357,581.11	1.00					
Other expense	45,556.08	.10					
Total for Operation	\$ 2,508,820.21	7.30	7.02	6.77	7.23	7.03	7.07
Maintenance of School Plant:							
Salaries and wages	\$ 579,358.20	1.69					
Supply parts and expense	537,269.76	1.57					
Contractual services	177,912.23	.52					
Total for Maintenance	\$ 1,294,540.19	3.77	3.50	2.46	2.51	2.79	3.01
Fixed Charges:							
Insurance premiums	\$ 358,786.19	1.05					
Rent	49,597.37	.14					
Contributions and con- tingencies	19,964.44	.06					
Total for Fixed Charges	\$ 428,348.00	1.25	1.18	1.36	1.55	1.66	1.40

* Includes
the county. (\$

TABLE XIX—Continued

Source Items of Expenditures	Expenditures 1945-46	1945- 1946	1944- 1945	1943- 1944	1942- 1943	1941- 1942	Mean Ave.
Auxiliary Services:							
Promotion of Health	\$ 98,392.39	.29					
Athletics and playgrounds	29,484.89	.09					
Transportation	2,455,853.92	7.15	7.00	6.49	7.00	6.67	6.86
School lunch	1,111,534.37	3.24					
Other community services	361,367.02	1.05					
Total for Auxiliary Services	\$ 4,056,632.59	11.82	13.62	12.65	15.19	13.12	13.28
Total Current Expenses	\$33,859,185.04	98.64	98.77	98.60	98.39	98.35	98.55
Transfer tuition	466,111.34	1.36	1.23	1.40	1.61	1.65	1.45
Total Current Expense and Transfer Tuition	\$34,325,296.38	100.00					

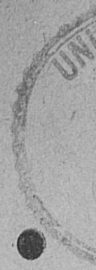
* This is the first year salaries of attendance officers have been budgeted under Administration. Heretofore they have been budgeted under Auxiliary Services.

TABLE XX

Distribution of Tax Rates for General School Purposes, 1945-46 and 1946-47, in County and Independent School Districts

Tax Rates in Cents	County School Districts		Independent School Districts	
	1945-46	1946-47	1945-46	1946-47
\$1.50	-----	6	18	27
1.45	-----	-----	2	1
1.40	-----	1	2	6
1.35	-----	2	3	5
1.30	-----	1	-----	2
1.25	-----	14	47	41
1.20	-----	1	6	4
1.15	-----	-----	9	7
1.10	-----	5	6	5
1.05	-----	1	4	3
1.00	2*	21	11	11
.95	-----	4	4	3
.90	-----	3	7	6
.85	-----	4	2	3
.80	-----	2	3	2
.75	104	51	6	4
.70	6	1	1	1
.65	3	-----	-----	-----
.60	1	2	1	1
.55	2	1	-----	-----
.50	1	-----	-----	-----
.45	-----	-----	-----	-----
.40	-----	-----	-----	-----
.35	-----	-----	-----	-----
.30	1	-----	-----	-----
Total	120	120	132	132
Median	\$0.772	\$0.888	\$1.256	\$1.27
Range	\$0.70	\$0.95	\$0.90	\$0.90

* Includes minimum subdistrict tax rate common to all other subdistricts in the county. (Section 160.150-5, Common School Laws, 1942.)



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