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## THE PRESENT STATUS OF LOCAL SUPPORT OF THE PUBLIC SCHOOLS

by  
Maney, Charles Albert



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FOREWORD

This bulletin on "The Present Status of Local Support of the Public Schools", was prepared by Mr. Charles A. Maney of the Division of Finance.

Data pertinent to the problem of local support of Kentucky schools has been displayed in tabular form and summarized. The discussion, based upon the statistical facts presented, aims to call attention to disparities in the support of the public schools of the state, as well as to point out the inadequacy of the present proportion of state support.

Detailed information on the salaries of teachers in the County school districts is given in Tables 9 and 10. The figures assembled in Tables 11 and 12 include the basic facts on local support for each school district in the state. These tables provide material useful for reference purposes.

The facts contained in this bulletin should be of value not only to school people, but also to citizens interested in the welfare of the public schools of the Commonwealth. The bulletin is timely in that it presents up-to-date information on school support at a time when appropriation measures for the schools are under consideration by the General Assembly.

HARRY W. PETERS,  
*Superintendent of Public Instruction.*



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THE PRESENT STATUS OF LOCAL SUPPORT OF  
THE PUBLIC SCHOOLS

Introduction

"The General Assembly shall, by appropriate legislation, provide for an efficient system of common schools throughout the state". So reads Section 183 of the Constitution of the Commonwealth. The meaning of this mandate is clear, and it needs little if any amplification. It should be pointed out, however, that an "efficient" school system for the state is one that makes possible a reasonably uniform degree of educational opportunity for all of the children in all sections of the Commonwealth.

The material of this Bulletin is devoted to a presentation of data on local support of the public schools of Kentucky. It is believed that ample facts are displayed to illustrate the present inadequacy of school support in large sections of the state.

The money for the support of the public schools comes in the main from three sources, represented by the local, the state, and the federal governments. In normal times, federal support of the public schools in Kentucky constitute slightly less than one per cent of the total. This means, therefore, that in substance the problem of the support of the public school system is narrowed down to a consideration of the portions of the support that must be assumed respectively by the two agencies of government, the state, and the local district. It follows that where adequate local support is not possible of realization, the state is under obligation to provide.

The Sources of School Support

Examination of the classified revenue receipts of the public school districts as displayed in Table 1 shows the proportions from various sources of the income of the schools. In this table receipts are classified as to source for county districts and independent districts separately. Four general classifications are employed: the "State Per Capita", the "Total Property Tax", "Tuition" revenue, and revenue from all "Other Sources"

The receipts from the "State Per Capita", of course, represent the state support. The total per capita receipts for the county school districts are practically twice those for the independent districts. Since the total per capita receipts for the two types of districts are proportional to the school census figures, these two amounts reflect the fact that there are twice as many children of school age residing within county school districts as live within the borders of independent districts. As a matter of fact, the county districts, or essentially

rural areas of the state, include 517,083 of the 1935 school census total of 762,810.

The receipts from the ad valorem tax on general property and franchise corporations, and the tax on bank shares are from district-wide local taxation. The receipts from subdistrict taxation are for supplementary support of programs within special subdistricts which desire additional educational service to that provided by the district as a whole. These four sources have been grouped together and their totaled receipts labeled "Total Property Tax".

Receipts from "Tuition" are largely the payments from one district to another. It should be noted incidentally that more than four per cent of the revenue received by independent school districts is from tuition paid largely by boards of education of county school districts to provide for the education of county pupils not afforded adequate school opportunities by their own districts.

"Other Sources" of revenue include receipts from district poll taxes, receipts from the federal government for vocational education, receipts from private foundations, and miscellaneous other revenue receipts.

It is apparent from an inspection of this table that for the state as a whole the ad valorem taxation of local property constitutes the largest source of revenue for the support of the schools. However, an especially significant fact to be observed is that whereas in the independent school districts of the state as a group, 26.00 per cent, or scarcely more than one-fourth of the total revenue is state aid, in the county school districts 50.63 per cent or fully one-half of the total receipts is from the state per capita. This, of course, means that the county districts as a group, receive considerably less local revenue per pupil than do the independent districts. It also means that the county districts are as a group more dependent upon the state for the support of the program of the public schools.

### Regional Differences in Ability to Support the Public Schools

The problem of school support may be regarded from the consideration of the differences in property wealth of the large geographical areas into which the state is naturally divided. In a former Bulletin\* of the State Department of Education, use was made of a sevenfold division of the entire area of the state, each section including from seven to thirty-three county political units. The geographical areas defined in this former study and made use of here are (I) the "Blue Grass", including 33 counties between Covington and Danville; (II) the "Pennyroyal", including 25 counties in southern Kentucky from the Tennessee River to the edge of the "Blue Grass"; (III) the Eastern Coal Fields or "Mountains", including 27 counties comprising the entire southeastern portion of the state; (IV) the "Western Coal Fields", including 10 counties in western Kentucky north of the "Pennyroyal"; (V) the "Louisville" area and adjacent

\* See pages 55 and 73-75, Educational Bulletin, Volume II, No. 11, January, 1935.



Mississippian plateau, including 10 counties between the "Blue Grass" and the "Western Coal Fields"; (VI) the Jackson "Purchase", including 8 counties in the western tip of the state, that is, west of the Tennessee River; and (VII) the "Eastern Knobs", including 7 counties lying east of the "Blue Grass", and northwest of the "Mountains".

In Table 2 are included school census totals for these areas, assessed valuation of property totals, and quotients giving the assessed valuation of the property per census child for each of the geographical areas, and the mean or average value for the entire state.

Inspection of this table shows that the property per child in the "Mountains" averages for that entire region, holding 236,958 boys and girls of school age, \$949.00, or somewhat less than one-half of the average for the entire state of \$2,118.00 and approximately one-fifth of the mean for the "Louisville" area.

Against the facts here displayed, the mandate of the State Constitution to "provide for an efficient system . . . throughout the state", becomes of great import. The challenge is for the state to guarantee adequate school support for the children of the "Mountains", the "Pennyroyal", and the other areas of low per capita wealth.

#### **Differences in the Ability of Individual School Districts to Support the Public Schools**

Extremes in individual situations are masked by the device of reduction to a small number of groups. Thus, the preceding discussion of regional differences in ability to support the public schools in which the entire state is divided into seven separate areas, necessarily can not reveal such extreme differences as are portrayed by a display of data for the entire group of 305 separate school districts of the Commonwealth. Table 3 shows a distribution of assessed valuations of property for the 120 county school districts, and the 185 independent school districts, separately by classes of cities, together with median values for each of the types of districts and classes of cities.

Thus for the county districts the median average assessed valuation of property is \$1,380.00; for Louisville the valuation is \$5,870.00; for the 5 second class cities, the middle valuation is \$4,177.00; for the 8 third class cities, the median valuation is \$2,500.00; for the 48 fourth class cities, \$2,083.00; for the 123 other independent districts, including many fifth and sixth class cities, the median valuation is \$1,830.00; for all of the 185 independent districts, the median valuation is \$1,958.00; and for all of the 305 school districts of the state (existing at the time of securing this data) the median valuation is \$1,775.00.

A little inspection of Table 3 shows that the group of county school districts has a preponderance of relatively low valuations as compared with the independent districts. The mode for the county districts is the class interval \$500.00 to \$999.99, which includes 34

counties or more than one-fourth of that group. The modal value for the independent districts, on the other hand, is the class interval \$1,500 to \$1,999.99, which includes 42 of the 185 independent districts.

Because of the fact that the county school districts as a group include slightly more than two-thirds of the total school census population, and because of the relatively low property valuation of a large proportion of this group of school districts, special consideration is given to the county figures. Table 3 shows that in 10 county districts of the state the amount of taxable property back of each child is less than \$500.00; in another 5 county districts it is greater than \$5,000.00. The two extremes are presented by Woodford County district with an assessed valuation of property of \$11,114.60 per census child compared with Clinton County district which has but a meager \$354.00 per child. The ratio between these two figures is more than 31 to 1.

Table 4 is a two-way frequency tabulation of ad valorem tax rates for school purposes versus figures of the assessed valuation of property per census child for the 120 county school districts. The significance of relating tax rates to property valuations is that there is thus displayed whatever of correspondence that may exist between "effort", as represented by size of tax rate, versus "resources", as represented by taxable property. As an illustration, 48 counties levy the seventy-five cents maximum tax rate for school purposes, as permitted by the law. Of the 36 county districts whose assessed valuation of property is in excess of 2,000.00 per census child, only 4, or one-ninth, levy this maximum rate. On the other hand, of the 84 county districts whose assessed valuation of property is less than \$2,000.00 per census child, a total of 44, or more than one-half, levy the maximum rate allowed. This observation, then, shows that many of the poorer counties are putting forth greater effort than the richer counties in attempting to provide educational facilities for their children.

### The Local Per Capita of County School Districts

Table 5 displays a distribution of the amounts of local revenue per census child for the 120 county districts for 1935-36. The figures are calculated upon the basis of the approved budget estimates for the current fiscal year. The local revenue per census child may properly be termed the "local per capita", as it corresponds to the unit of measurement of state support termed the "state per capita."

Inspection of this table shows that 36 county districts have a local per capita of less than \$6.00, and that 61 of the 120 districts have a local per capita of less than \$9.00. On the other hand, 9 counties have a local per capita greater than \$24.00. It is of interest to note that at one extreme there are two county districts with a local per capita less than \$3.00, and at the other extreme two counties with per capitās between \$33.00 and \$36.00.

The rectification of the inequalities of local educational opportunity as represented by these divergent figures may lie in a state per capita of substantial amount.



### **Current Expenditures per Pupil in the Separate School Districts of the State in 1934-35**

The present differences in the unit costs of the public schools existing among the several school districts of the state are set forth in Table 6. The current expenditure figures are those given in the last Biennial Report\* and are for the year 1934-1935. Taking into account the entire 305 districts of the state, it is to be noted that whereas the current cost of education for the lowest one-fourth ranges from scarcely more than \$12.00, up to \$24.30 per pupil, for the highest one-fourth, it ranges from \$41.19 per pupil to more than \$130.00 per pupil.

The striking inequalities of educational opportunity reflected by these divergent figures emphasize all too well the inadequacy of the present proportion of state support of the public school program.

### **Mean Values of Property per School Census Child and Total Current Expenditures per Pupil by Types of Districts and by Classes of Cities**

Table 7 provides a summary of totals and averages. The quotient of the total assessed valuation of property in the county districts, \$774,771,620.00, divided by the school census figure 517,083 gives \$1,498.00 as the mean or average value of property per child for the county districts. Other figures corresponding to the \$1,498.00 for the county districts are \$5,870.00 for Louisville; \$3,895.00 for the second class cities; \$2,162.00 for the third class cities; \$2,333.00 for the fourth class cities; \$1,894.00 for other independent districts; \$3,421.00 for all independent districts; and \$2,118.00 for the entire state.

The quotient of the total current expenditures, \$9,512,940.73, in the county districts, divided by the average membership 377,233 gives \$25.22 as the mean or average value of current expenditures per pupil for the county districts. Other figures corresponding to the \$25.22 for the county districts are \$66.70 for Louisville; \$65.93 for the second class cities; \$41.77 for the third class cities; \$39.96 for the fourth class cities; \$35.99 for other independent districts; \$48.81 for all independent districts; and \$33.02 for the entire state.

The arithmetic mean averages given in Table 7 depict more accurately than the median district averages given in Tables 3 and 6, the figures for the typical child in each of the groups included.

### **The Inadequacy of Teachers' Salaries**

Substantial evidence of the meagerness of school support even under the present per capita (\$10.95 in 1935-36) is furnished by reference to the salaries of teachers, particularly those in the county districts. Salaries of the teaching force of the public schools, inadequate as they are, constitute by far the greater part of the cost of public education.

Table 8 displays the distribution of disbursements by classification in the main items listed on the financial reports, of the county

\* Educational Bulletin, Volume III, No. 10, December, 1935.

school districts for the fiscal year ending June 30, 1935. The only disbursements not included in the table are those for refunds and temporary loans under "Debt Service", which, in fact are merely book-keeping figures and not in any sense part of the actual expenses of the year. Other "Debt Service" and "Capital Outlay" are included. Incidentally, there is an element of duplication involved in reporting expenditures both for school buildings under "Capital Outlay", and money used to retire bonds, under "Debt Service."

By this table it is seen that 67.27 per cent of the total net disbursements in county school districts goes for teachers' salaries. It should be noted in this connection that fully two-thirds of the expenditures for "Transfer Tuition" may be regarded as assigned to teachers' salaries. By far the greater proportion of tuition disbursements are payments by county boards to independent districts; the salaries of teachers in independent districts are thus in part paid. It may be stated then that in round numbers, 70 per cent of the total net disbursements in the county school districts are for teachers' salaries.

For the year 1934-35 there was a total of 18,126 teachers in all of the public elementary and secondary schools of the state. Of this state total, there were in the elementary schools of the county districts 10,297 teachers, or practically 57 per cent of the total number.

Table 9 displays figures for all of the county school districts of the state, showing the number of full-time elementary teachers in each district; the monthly salaries paid, within \$5.00 intervals; and the length of term of employment of the teachers. A cursory inspection of the data here supplied provides all the evidence needed to show the inadequacy of teachers' salaries in the county school districts of the state as a group, and thus shows the inadequacy of the present state per capita.

The state totals supplied at the bottom of this table show that there are employed the number of 10,334 full-time elementary teachers in the county school districts of the state. Of this group the number of 1,055 full-time teachers are employed for seven months at a salary of *less* than \$60.00 per month, or an annual salary of *less* than \$420.00 a year. A total of 5,550 elementary teachers in the county districts receive *less* than \$75.00 a month.

Another way of pointing out the present inadequacy of teachers' salaries is to state that a total of 7,070 or 68 per cent of the full-time elementary teachers in the county school systems of the state, this year, under the present per capita, actually receive annual salaries of *less* than \$600.00.

Other statements of figures may be employed to describe conditions; but they point to the one inescapable conclusion—the present per capita is inadequate to provide living wages for teachers and hence is not large enough to make possible the carrying out of the mandate of the State Constitution, to "provide for an efficient system of common schools throughout the state."



## Tables 9 and 10 on Teachers' Salaries in County School Districts

Tables 9 and 10 supplying data on the salaries of full-time elementary teachers, and high school teachers respectively, in the county school districts have been compiled from the Teachers' Salary Schedules for 1935-36. The data are relatively accurate and complete. Figures for the few part-time teachers and those teaching for less than 7 months (the legal minimum term) have not been included.

## Tables 11 and 12 Including Data by School Districts on Local Public Support for 1935-36

Table 11, "Data by School Districts on Local Public School Support for 1935-36" supplies in detail, information from every public school district in the state respecting local support. The figures in the first two columns under the caption "Pupil Load" include the potential pupil load represented by the 1935 school census, and the actual pupil load represented by the average membership for 1934-35. The data under the general caption "Local Resources and Tax Rates" have been compiled from the 1935-36 General Budget reports. Local resources are represented by the taxable property, including assessed valuations of non-corporation and corporation property, subject to the ad valorem tax; assessed valuations of bank shares; and numbers of male citizens subject to a poll or capitation tax. The local tax rates in force this fiscal year are supplied.

Table 12, "Data on County Subdistrict Taxation for 1935-36" was compiled from the Subdistrict Budget reports for 1935-36."

TABLE 1. Revenue Receipts of Public School Districts in 1934-35.

Source of Revenue	County Districts		Independent Districts		State Totals	
	Amount of Revenue	Per Cent	Amount of Revenue	Per Cent	Amount of Revenue	Per Cent
State Per Capita .....	\$ 5,630,215.25	50.63	\$ 2,766,053.80	26.00	\$ 8,396,274.05	38.59
General Property Tax	\$ 3,441,340.56	30.95	\$ 5,911,353.89	55.57	\$ 9,352,694.45	42.98
Franchise Corporations .....	1,226,145.80	11.03	933,728.14	8.78	2,159,873.94	9.93
Subdistrict Tax .....	253,996.13	2.28	24,904.90	0.23	278,901.03	1.28
Bank Shares .....	15,532.82	0.14	153,677.87	1.44	169,210.69	0.78
Total Property Tax..	\$ 4,937,015.31	44.40	\$ 7,023,664.80	66.02	\$11,960,680.11	54.97
Tuition .....	\$ 57,744.93	0.52	\$ 432,916.69	4.07	\$ 490,661.62	2.26
Other Sources .....	494,954.55	4.45	415,934.98	3.91	910,889.53	4.18
Totals .....	\$11,119,930.04	100.00	\$10,638,575.27	100.00	\$21,758,505.31	100.00

**TABLE 2. Comparison of Assessed Valuations of Property Per School Census Child by Geographical Areas for 1935.**

Geographical Area*	Number of Counties	School Census	Assessed Valuation of Property	Property per Census Child
I. Blue Grass .....	33	152,383	\$ 538,545,637.00	\$3,534.00
II. Pennyroyal .....	25	122,442	138,053,120.00	1,127.00
III. Mountains .....	27	236,958	224,788,237.00	949.00
IV. Western Coal Fields .....	10	69,211	101,960,744.00	1,473.00
V. Louisville .....	10	112,996	499,293,298.00	4,419.00
VI. Purchase .....	8	40,154	78,030,511.00	1,943.00
VII. Eastern Knobs .....	7	28,666	34,617,691.00	1,208.00
State Totals and Mean .....	120	762,810	\$1,615,289,238.00	\$2,118.00

\* See pages 55 and 73-75, Educational Bulletin, Volume II, No. 11, January, 1935.

**TABLE 3. Frequency Distribution of Assessed Valuations of Property Per School Census Child in 1935 for County School Districts and by Classes of Cities for the Independent School Districts.**

Assessed Valuations of Property per School Census Child 1935	County School Districts	Independent School Districts						State Totals
		First Class City	Second Class Cities	Third Class Cities	Fourth Class Cities	Other Independent Districts	All Independent Districts	
0— \$ 499.99	10					4	4	14
\$ 500— 999.99	34			1	2	12	15	49
1,000— 1,499.99	21			1	7	27	35	56
1,500— 1,999.99	19			1	13	28	42	61
2,000— 2,499.99	12		1	1	12	16	30	42
2,500— 2,999.99	7			2	6	15	23	30
3,000— 3,499.99	4		1	1	4	8	14	18
3,500— 3,999.99	5				3	6	9	14
4,000— 4,499.99	2		2			3	5	7
4,500— 4,999.99	1			1			1	2
4,500— 4,999.99	1						1	2
5,000— 5,499.99	2		1			1	2	4
5,500— 5,999.99	1	1					1	2
6,000— 6,499.99	1						1	2
6,500— 6,999.99						2	2	2
8,500— 8,999.99					1		1	1
9,500— 9,999.99						1	1	1
11,000— 11,499.99	1							1
Total Districts ..	120	1	5	8	48	123	185	305
Medians .....	\$1,380	\$5,870	\$4,177	\$2,500	\$2,083	\$1,830	\$1,958	\$1,775



TABLE 4. Tax Rates Versus Assessed Valuation of Property Per Census Child.  
County School Districts 1935-36.

Assessed Valuation of Property Per Census Child	\$499.99	\$999.99	\$1499.99	\$1999.99	\$2499.99	\$2999.99	\$3499.99	\$3999.99	\$4499.99	\$4999.99	\$5499.99	\$5999.99	\$6499.99	.....	\$11000-\$11499.99	
Tax Rates per \$100 of Property	0	\$500-	\$1000-	\$1500-	\$2000-	\$2500-	\$3000-	\$3500-	\$4000-	\$4500-	\$5000-	\$5500-	\$6000-			
\$.25																1
.35																1
.40				1	1							1				3
.42					1											1
.45								1	1							3
.50	1	8	5	7	6	4	1									32
.52										1						1
.55				1				1								2
.60	1	1	3	3	1			1			1					11
.65	1	3	1	1	1	1	1	2			1					11
.70		1	1	1	1	2										6
.75	7	21	11	5	1		2			1						48
Totals .....	10	34	21	19	12	7	4	5	2	1	2	1	1		1	120

TABLE 5. Frequency Distribution of Values of Local Revenue Per Census Child  
for County School Districts According to Budget Estimates for 1935-36.

Amount of Local Revenue per Census Pupil	Number of Counties
0 — \$ 2.99	2
\$ 3.00— 5.99	34
6.00— 8.99	25
9.00— 11.99	24
12.00— 14.99	9
15.00— 17.99	6
18.00— 20.99	7
21.00— 23.99	4
24.00— 26.99	5
27.00— 29.99	1
30.00— 32.99	1
33.00— 35.99	2
Total .....	120

**TABLE 6. Frequency Distribution of Total Current Expenditures Per Pupil in Average Membership in 1934-35 for County School Districts and by Classes of Cities for the Independent School Districts.**

Current Expenditures per Pupil 1934-35	County School Districts	Independent School Districts						State Totals
		First Class City	Second Class Cities	Third Class Cities	Fourth Class Cities	Other Independent Districts	All Independent Districts	
\$ 12.00—\$ 14.99	2						1	2
15.00— 17.99	10						2	11
18.00— 20.99	21						2	23
21.00— 23.99	24						1	26
24.00— 26.99	17			1	1		12	32
27.00— 29.99	11			1	4		16	32
30.00— 32.99	6				9		12	27
33.00— 35.99	8				8		15	31
36.00— 38.99	7			1	5		13	26
39.00— 41.99	7		1		5		9	22
42.00— 44.99	3		1	1	4		13	22
45.00— 47.99					1		3	4
48.00— 50.99	1			1	2		5	9
51.00— 53.99	1			1	1		3	6
54.00— 56.99	2			1	2		3	5
57.00— 59.99				1			2	2
60.00— 62.99			1				1	1
63.00— 65.99		1			2		3	3
66.00— 68.99					1		3	3
81.00— 83.99			2		1		3	3
90.00— 92.99					1		1	1
96.00— 98.99						1	1	1
132.00— 134.99						1	1	1
Total Districts.....	120	1	5	8	48	123	185	305
Medians .....	\$24.53	\$66.70	\$61.22	\$46.50	\$36.00	\$34.50	\$35.67	\$31.83

**TABLE 7. Property Valuations Per Census Child and Total Current Expenditures Per Pupil for County School Districts and for Independent School Districts by Classes of Cities.**

Type of District	1935 School Census	1934-35 Average Membership	Assessed Valuation of Property	1934-35 Total Current Expenditures	Property per Census Child	Current Expenditures per Pupil in Average Membership
County Districts .....	517,083	377,233	\$774,771,620	\$9,512,940.73	\$1,498	\$25.22
Louisville .....	63,860	43,582	\$374,885,000	\$2,907,128.44	\$5,870	\$66.70
Second Class Cities.....	44,086	30,037	171,735,761	1,822,023.09	3,895	65.93
Third Class Cities.....	24,060	18,676	52,029,501	780,103.18	2,162	41.77
Fourth Class Cities.....	60,412	50,662	140,924,884	2,024,330.11	2,333	39.96
Other Independent Districts .....	53,309	43,366	100,942,472	1,560,707.11	1,894	35.99
All Independent Districts .....	245,727	186,323	\$840,517,618	\$9,094,291.93	\$3,421	\$48.81
State Totals and Means	762,810	563,546	\$1,615,289,238	\$18,607,232.66	\$2,118	\$33.02



TABLE 8. Distribution of Disbursements of County School Districts for the Year 1934-35.

Classification of Disbursements	Amount	Per Cent
General Control .....	\$ 481,189.42	4.37
Instructional Salaries .....	7,395,933.71	67.27
Other Instruction Expenses .....	80,213.57	0.73
Operation .....	390,460.80	3.55
Maintenance .....	274,626.49	2.50
Fixed Charges .....	118,494.66	1.08
Auxiliary Agencies .....	704,593.53	6.41
Transfer Tuition .....	403,053.77	3.67
Capital Outlay .....	642,330.73	5.84
Debt Service (Less Refunds and Temporary Loans)	503,589.58	4.58
Grand Total Disbursements .....	\$10,994,491.26	100.00





TABLE 9. Salaries of Full Time Elementary Teachers (Grades I-VIII) in the County School Districts—Continued.  
According to data secured from the 1935-36 Teachers' Salary Schedules.

County School District	Length of Term in Months	Monthly Salaries																	Greater Than \$140.00	Totals				
		\$40-\$44.99	45-49.99	50-54.99	55-59.99	60-64.99	65-69.99	70-74.99	75-79.99	80-84.99	85-89.99	90-94.99	95-99.99	100-104.99	105-109.99	110-114.99	115-119.99	120-124.99			125-129.99	130-134.99	135-139.99	
Marion	7							18	19	21	12	4												74
Marshall	7		1	4	11	16	15	10	5	12														3
Martin	7				10	27	14	25	9	4														74
Mason	8							5	6	20	10										1	1		94
McCracken	8							6	22	25	11										1	1	1	53
McCreary	8									16	23	15	12	6	1									66
McLean	7				2	8	16	18	4	1	6													73
Meade	7			12	15	25	9	3	5															12
Menifee	7						19	2	14	3														55
Mercer	8						2	7	16	30	5	2	4											62
Metcalfe	8					11	11	25	9	2														58
Monroe	7							4	1															6
Montgomery	8						18	13	18	25	6													80
Morgan	8						12	22	11	6														52
Muhlenberg	7			3	38	25	24	25	3	1	6													125
Nelson	8					1	9	17	29	22	11	7								1				4
Nicholas	8							10	10	5	6	1												96
Ohio	7							5	13	10	23	18	4	9										35
Oldham	8							1	1	1	1	1												4
Owen	7							7	17	7	6	1												38
Owsley	7							1	1	1	1													124
Pendleton	8						14	27	18	40	16	7												30
Perry	7							3	6	6	5													42
Pike	9							1	1	18	14	7	1											60
Powell	7									8	1	1												61
Pulaski	8						8	12	22	8	8	1												61
Robertson	7						8	13	12	8	12	5	3											43
Rockcastle	7						10	10	9	10	9	3												187
Rowen	7							21	43	20	53	31	11	8										5
Russell	7							1	1	1	1													1
Scott	9																							349
Shelby	8																							24
Simpson	7																							48
Spencer	8																							196
Taylor	7																							21
Todd	7																							7
Trigg	7																							76
Trimble	8																							30
Union	8																							46
Warren	8																							99
Washington	9																							3
Wayne	7																							65
Webster	7																							8
Whitley	7																							107
Wolfe	7																							68
Woodford	9																							158
Totals	7																							7,513
Totals	8																							1,792
Totals	9																							1,028
Totals	10																							1
Grand totals																								10,324

a, one salary in \$145-\$149.99; b, one salary in \$160-\$164.99; c, one salary in \$150-\$154.99; d, one salary in \$155-\$159.99, and one salary in \$170-\$174.99; e, one salary in \$140-\$144.99; f, one salary in \$140-\$144.99; g, two salaries in \$140-\$144.99, one salary in \$145-\$149.99, two salaries in \$150-\$154.99, one salary in \$155-\$159.99, and three salaries in \$180-\$184.99; h, one salary in \$150-\$154.99, and two salaries in \$155-\$159.99.

TABLE 10. Salaries of Full Time High School Teachers (Grades IX-XII) in the County School Districts.  
According to data secured from the 1935-36 Teachers' Salary Schedules.

County School District	Length of Term in Months	Monthly Salaries																				Totals		
		\$50-\$59.99	60-\$69.99	70	80	90	100	110	120	130	140	150	160	170	180	190	200	210	220	230	240		Greater Than \$250.00	
Adair	9				5		5																	10
Allen	9				1		7																	12
Anderson	9				4		1			4														7
Ballard	9				3		8			4														21
Barren	12									1														3
Bath	9						3			8														17
Bell	9						2			2														3
Boone	9				2		6			20														35
Bourbon	9						7			9														16
Boyd	9									11														25
	10																							6
	12																							1
Boyle	9						2			6														1
	12																							12
Bracken	9																							2
Breathitt	9									5														7
Breckinridge	9									4														9
	12									6														7
Bullitt	9									1														1
Butler	9									5														3
Caldwell	9									4														11
	12																							15
Calloway	7									1														2
	9									6														1
	12									2														15
Campbell	9																							6
	10																							8
	12																							1
Carlisle	9									7														1
	12																							9
Carroll	8									4														1
Carter	9									1														9
Casey	9									2														19
Christian	9									8														4
	12									2														8
Clark	9									6														3
	12									2														12

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Clay	12																							1
	8									3														15
	12									1														1
Clinton	12																							10
Crittenden	9									None														2
	12									6														3
Cumberland	8																							1
	12																							22
Daviess	9																							4
Edmonson	12																							16
	9									3														1
Elliott	12									6														5
	9									2														1
Estill	12																							1
Fayette	9									None														52
	12									1														2
Fleming	9									8														3
	12									24														3
	10									12														1
	12																							48
Floyd	9																							18
Franklin	9																							11
Fulton	8									6														3
Gallatin	9									1														21
Garrard	9									7														18
Grant	9									3														56
Graves	9									12														5
	12									2														15
Grayson	9									9														12
Green	9									4														2
Greenup	9									1														7
	12									5														2
Hancock	9									10														16
	12									2														3
Hardin	8																							2
	12																							3
Harlan	9									7														56
Harrison	9									2														21
	11									14														1
	12									41														2
Hart	9																							12
	12									5														1
Henderson	9									2														34
	11									23														2
	12																							6
Henry	9									1														19
	12									11														3
Hickman	9																							15
	12									1														1
Hopkins	8									1														3

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TABLE 10. Salaries of Full Time High School Teachers (Grades IX-XII) in the County School Districts—continued.  
According to data secured from the 1935-36 Teachers' Salary Schedules.

County School District	Length of Term in Months	Monthly Salaries																	Greater Than \$230.00	Totals					
		\$50-\$59.99	60-69.99	70-80	90	100	110	120	130	140	150	160	170	180	190	200	210	220			230	240			
Jackson	9			9	7				1	1	2	3	2												23
	9				5						1														8
	10									1															1
	12										1														1
Jefferson	9																								37
Jessamine	9					2		2							28			6							3
Johnson	9							11	3	1		2													20
	12																								3
Kenton	9										5	8	2	2	2										19
	12																								3
Knott	9							7	12	1		1													21
Knox	9			2	16	2				8				2											30
Larue	9													2											2
Laurel	8													1											4
	9							7						4											11
Lawrence	9							3																	15
Lee	9					3		3		1															9
	11																								1
Leslie	9			6	7	2				1		1													17
Letcher	9					17		3	2	2		2				1						2			27
Lewis	9							2		2		1	2			1									78
	12												2		2										72
Lincoln	9					2		5	2			4													13
	12											3													3
Livingston	9			3	4	1				2				1											11
	12													1											2
Logan	9					19					3			4											26
	12										1			1											2
Lyon	9	None											None									None			19
Madison	9					4		6					9												11
Magoffin	9					3		1	2	3				1		2									2
	12																								2
Marion	9					1			2	6	1			1											11
Marshall	9					6		3		2	2			1											18
	12									1			2												5
Martin	9							3																	6
Mason	9					13		3	1					1	1	1									24
	11													2											2
McCracken	12					3	20		3																3
	9																								3
McCreary	12									1	2				2										7
	9									2															1
	10										1														1
	12												1		2										14
McLean	9					5		4	3				2		1										3
	12																								14
Meade	9					6		2	3	2							1								6
Menifee	7					6																			17
Mercer	9					1		2	9				5												2
	12													2											8
Metcalfe	9							4	1	1	1			1											1
	10																								1
	12																								7
Monroe	9					1	3	4		1															6
Montgomery	9			2								1													1
	12																								18
Morgan	9					1	10	2		1	3		1		1										29
Muhlenberg	9					2	12	5	4			2		1		1									4
	12																								7
Nelson	9							2		1	2		1												6
Nicholas	9							2		2															33
Ohio	9					1	12	5	6				2		2		3		2						3
	12																								11
Oldham	9					1	5	2		1			1												3
	12																								2
Owen	9			1																					4
Owsley	9							1		2			1												1
	10																								1
Pendleton	9									4	1	2	3			1									12
	12																								2
Perry	9									35		1	20		1										36
Pike	9													11											43
Powell	9					4	1								2										7
	10																								1
	12																								15
Pulaski	9							11		1					2										4
	12														1										2
Robertson	9																								10
Rockcastle	9	None								2					None		1	1				None			10
Rowan	9					6																			10
Russell	9					2		6					2				1	3							11
Scott	9									5		1													1
	10																								2
	12																								26
Shelby	9							6		12			1												4
Simpson	9					2								2											5
Spencer	9									3	1														5

TABLE 10. Salaries of Full Time High School Teachers (Grades IX-XII) in the County School Districts—Continued  
According to data secured from the 1935-36 Teachers' Salary Schedules.

County School District	Length of Term in Months	Monthly Salaries																			Totals				
		\$50— \$59.99	60— 69.99	70—	80—	90—	100—	110—	120—	130—	140—	150—	160—	170—	180—	190—	200—	210—	220—	230—		240—	Greater Than \$250.00		
Taylor	12				1					1													1		
Todd	8				1		2		1														5		
Trigg	9			9	1																		12		
Trimble	12				7		1																2		
Union	12								1														9		
Warren	12						2		15		5		1										26		
Washington	12				1	3		1	4		2												3		
Wayne	12								4		4												12		
Webster	9					9		6	2		1												8		
Whitley	9		3		5	4																	1		
Wolfe	9	None			5	1															None		7		
Woodford	9												None										1		
Totals	7				1	6																	7		
Totals	8			4	17	17		21	10		13		2			8							92		
Totals	9		8	25	146	375		323	210		197		107		51	46	56	41	17	15	3	6	1	1,633	
Totals	10				1	1			1		2		3		1								9		
Totals	11								1				2		2		1						6		
Totals	12					1			7		8		32		17	18	11	12	3	5	5	4	2	126	
Grand totals			8	29	165	400		344	229		220		146		71	65	75	53	20	20	8	10	3	2	1,873

a, one salary in \$270—\$279.99; b, one salary in \$250—\$259.99.

TABLE 11. Data by School Districts on Local Public School Support for 1935-36  
\*LOCAL RESOURCES AND TAX RATES



a. one salary in \$270—\$279.99; b. one salary in \$250—\$259.99.

TABLE 11. Data by School Districts on Local Public School Support for 1935-36

SCHOOL DISTRICTS	PUPIL LOAD		*LOCAL RESOURCES AND TAX RATES							
	1935 School Census	1934-35 Average Membership	General Property Tax				Tax on Bank Shares		Poll Tax	
			Assessed Valuation		Tax Levy		Assessed Valuation	Tax Levy	Number of Male Citizens	Tax Levy
			Non-Corporation Property	Corporation Property	For General Purposes	For Sinking Fund				
Adair County	5,216	3,774	\$2,528,594	\$21,071	\$.50		\$292,491	\$.40	3,600	\$1.00
Columbia	604	409	612,266	30,284	.80		221,000	.40	325	1.50
Allen County	3,820	2,365	3,000,000	500,000	.65				2,500	1.00
Scottsville	741	711	1,450,000	310,000	.75	\$.15	62,500	.40	450	1.50
Anderson County	1,840	1,425	2,407,480	513,332	.70		17,546	.40	869	1.00
Lawrenceburg	511	484	1,121,742	100,000	1.00		405,000	.40	326	1.00
Ballard County	2,476	2,122	3,962,548	3,282,300	.50		42,788	.40	1,128	1.00
Barren County	5,889	4,323	4,707,600	500,000	.50		31,250	.40	2,900	1.00
Cave City	411	337	475,000	275,000	.90		70,000	.40	200	1.00
Glasgow	1,639	1,415	2,268,420	232,000	1.25		169,445	.40	750	2.00
Bath County	2,616	1,944	4,516,556	1,033,055	.40			.40	1,050	1.00
Owingsville	243	203	600,000	5,000	1.00		250,000	.40	150	1.50
Salt Lick	173	179	150,000	150,000	.80				150	1.00
Sharpsburg	346	202	1,274,000	6,000	.64	.03½	23,750	.40	115	1.50
Bell County	8,592	6,061	2,800,000	2,963,774	.75			.40	2,500	1.00
Four Mile	(Reverted)		32,151	33,455	.80				50	1.75
Lone Jack	652	281	1,000,000	107,800	.80	.20			60	1.75
Middlesboro	3,727	2,825	4,087,195	579,273	1.50	.21	81,150	.40	1,100	1.50
Pineville	996	921	1,717,351	272,678	1.40	.40	120,000	.35	150	2.00
Boone County	2,063	1,747	7,379,665	833,334	.60		219,345	.40	1,500	1.00
Verona	112	98	477,640	292,465	.55		15,915	.40	100	1.00
Walton	243	203	800,000	454,736	.55	.15	27,730	.40	165	1.00
Bourbon County	3,022	2,117	14,864,145	2,045,082	.40		133,787	.40	868	1.00
Paris	1,518	1,415	4,150,000	353,000	.85		750,000	.40	450	2.00
Boyd County	2,469	1,825	1,807,736	3,000,000	.75				700	1.00
Ashland	7,547	6,545	15,432,363	2,800,000	.99	.32	391,063	.40		

\* Compiled from the General Budget Reports, 1935-36.

TABLE 11. Data by School Districts on Local Public School Support for 1935-36—Continued

SCHOOL DISTRICTS	PUPIL LOAD		LOCAL RESOURCES AND TAX RATES							
	1935 School Census	1934-35 Average Membership	General Property Tax				Tax on Bank Shares		Poll Tax	
			Assessed Valuation		Tax Levy		Assessed Valuation	Tax Levy	Number of Male Citizens	Tax Levy
			Non-Corporation Property	Corporation Property	For General Purposes	For Sinking Fund				
Catlettsburg	1,263	1,163	\$1,651,719	\$650,000	\$1.22	\$.13	\$106,500	\$.40	110	\$2.00
Fairview	931	744	1,000,000	400,000	1.25	.25			450	1.00
Boyle County	2,529	1,907	4,691,495	1,590,000	.60		57,555	.40	1,500	1.00
Danville	1,849	1,735	5,029,515	550,000	1.15		606,839	.40		1.50
Bracken County	1,659	1,153	4,368,089	189,699	.50		91,258	.40	1,200	1.00
Augusta	368	333	727,000	399,471	.88½	.11½	158,774			
Brooksville	215	253	580,000	22,000	1.15	.15	161,500	.40	200	2.00
Breathitt County	6,991	5,316	2,107,948	1,661,146	.75				1,500	1.00
Jackson	603	523	544,041	195,965	1.25	.25	50,000	.40	170	2.00
Breckinridge County	4,467	2,870	3,682,500	1,200,000	.75		55,600	.40	2,500	1.00
Cloverport	425	294	352,000	200,000	.65	.35	49,000	.40	150	1.00
Irvington	239	172	500,000	157,142	.70				120	1.50
Bullitt County	1,870	1,320	3,000,000	750,000	.50		125,000	.40	1,500	1.00
Lebanon Junction	474	430	312,000	320,000	1.25	.15		.40	150	2.00
Shepherdsville	231	286	600,000	20,000	.70		98,082	.40	143	1.00
Butler County	4,243	3,347	2,438,784	85,000	.75		92,923	.40	3,009	1.00
Caldwell County	2,238	1,783	1,927,316	1,447,801	.75			.40	2,128	1.00
Fredonia	182	123	325,000	57,108	1.00	.25	25,000	.40	146	1.50
Princeton	1,467	1,312	1,770,545	500,000	1.05	.05	420,000	.40	618	1.50
Calloway County	4,152	3,000	3,993,389	400,000	.75		4,589	.40	3,400	1.00
Murray	949	703	1,680,000	240,000	.95	.20	44,450	.40	600	2.00
Campbell County	2,033	1,109	4,000,000	3,000,000	.55				1,000	1.00
Bellevue	1,681	833	5,484,725		1.30					
Clifton	840	382	1,600,540	396,626	1.45	.15		.40		
Cold Spring	413	203	620,000	216,667	.50	.10				
Cote Brillante	165	†	200,000	62,563	.25					
† Pupils transferred.										
Dayton	1,954	1,128	4,687,905	764,547	1.20	.24	78,000	.40		
Fort Thomas	1,737	1,280	13,300,600	2,012,467	.75	.12				
Newport	5,425	3,461	19,093,290	3,633,800	.96	.09	747,910	.40		
Silver Grove	252	223	370,000	580,000	1.02	.33				
Southgate	334	167	1,040,000	174,554	1.25	.16				
Carlisle County	1,724	1,323	2,138,016	724,662	.50		24,405	.40	1,185	1.00
Bardwell	275	254	330,000	200,000	.75	.25	45,000	.40	230	1.00
Carroll County	1,308	1,128	2,013,661	1,146,667	.75		50,000	.40	800	1.00
Carrollton	810	617	1,440,000	60,000	.75	.10	125,000	.40	700	1.00
Ghent	189	121	301,480	22,000	.75		15,000	.40	200	2.00
Carter County	7,626	5,532	3,345,364	3,579,919	.75		65,655	.40	2,300	1.00
Denton	152	126	60,000	400,000	.75				40	1.00
Grayson	376	367	700,000	75,000	1.00				200	1.00
Casey County	5,432	3,812	2,571,710		.60			.40	2,600	1.00
Dunnville	153	121	110,206		1.25		25,416	.40	112	1.50
Liberty	325	311	335,000	9,000	1.25		65,000	.40	155	1.50
Middleburg	210	186	260,000		1.00				100	2.00
Christian County	5,600	4,107	6,000,000	2,000,000	.75			.40	5,000	1.00
Crofton	405	252	275,000	212,000	1.00	.30	25,000	.40	500	2.00
Hopkinsville	2,545	2,301	6,443,389	460,000	1.10	.10	142,845	.40	612	1.50
Pembroke	347	170	400,000	397,000	.90		23,000	.40	300	1.50
Clark County	2,537	2,070	12,063,385	3,908,702	.35				1,800	1.00
Winchester	2,076	1,426	5,656,955	499,790	.946	.204	866,967	.40	1,706	1.50
Clay County	7,928	5,436	3,360,000	316,333	.75		100,000	.40	1,975	1.00
Clinton County	2,705	1,978	947,563	10,000	.75				12,000	1.00
Albany	328	347	270,040	6,000	1.25	.25	26,228	.40	150	1.00
Crittenden County	2,604	2,037	2,300,000	390,000	.75				2,150	1.00
Marion	534	562	770,000	112,000	1.15	.15	60,000	.20	400	1.50
Tolu	135	127	165,000		1.25					
Cumberland County	3,170	2,368	1,600,000	25,000	.50		31,250	.40	1,500	1.00
Burkesville	434	407	400,000	9,000	.70	.20	57,890	.40	300	1.50
Daviess County	6,128	3,971	8,960,977	116,000	.60		75,000	.40	3,000	1.00
Owensboro	5,760	4,142	9,397,676	450,000	1.08	.19	300,000	.40		
Edmonson County	3,578	3,076	2,283,608	477,131	.65		66,386	.40	2,329	1.00
Elliott County	2,624	1,916	1,000,240		.75		16,689	.40	1,493	1.00
Estill County	4,540	3,093	2,588,835	1,105,832	.50				1,500	1.00

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TABLE 11. Data by School Districts on Local Public School Support for 1935-36—Continued

SCHOOL DISTRICTS	PUPIL LOAD		LOCAL RESOURCES AND TAX RATES									
	1935 School Census	1934-35 Average Membership	General Property Tax				Tax on Bank Shares		Poll Tax			
			Assessed Valuation		Tax Levy		Assessed Valuation	Tax Levy	Number of Male Citizens	Tax Levy		
			Non-Corporation Property	Corporation Property	For General Purposes	For Sinking Fund						
Irvine	1,024	1,157	\$1,353,301	\$313,122	\$1.50							
Ravenna	426	298	580,000	420,000	1.00	\$.25	\$100,000	\$.40	1,176	\$2.00		
Fayette County	5,797	4,405	27,000,000	4,500,000	.60				130	1.50		
Lexington†	10,691	7,854	49,447,520	4,245,348	.77		1,550,717	.40	1,500	.05		
Fleming County	2,900	2,005	4,495,225	150,000	.50				1,500	1.00		
Elizaville	154	107	600,000	50,000	.50				150	1.00		
Flemingsburg	438	459	1,187,500	50,000	.80		300,000	.40	266	1.50		
Floyd County	15,073	9,741	9,500,000	13,000	.70				3,000	1.00		
Prestonsburg	819	877	651,080	404,306	1.50			.40	371	2.00		
Weeksbury	480	456	40,000	668,400	.75	.10	89,664	.40	310	2.00		
Franklin County	2,679	2,083	5,156,155	1,500,000	.50				1,146	.50		
Frankfort	1,999	1,784	5,425,826	678,260	1.00	.15	1,242,500	.40				
Fulton County	2,436	1,114	3,400,016	540,000	.50				265	1.00		
Fulton	934	804	2,008,076	515,000	1.00		133,750	.40	975	2.00		
Hickman	1,119	889	923,524	150,721	1.20	.30	26,282	.40	863	2.00		
Gallatin County	875	728	1,723,550	320,000	.50				650	1.00		
Glencoe	103	111	211,000	214,000	.73	.12	20,000	.40	100	1.50		
Garrard County	2,882	2,058	5,866,660	1,591,064	.50				1,200	1.00		
Lancaster	539	441	1,700,000	100,000	.75	.10	40,000	.40	250	1.50		
Grant County	2,222	1,893	5,193,149	1,833,666	.75				2,346	1.00		
Williamstown	332	305	980,000	363,156	.70	.10	159,614	.40	230	1.00		
Graves County	6,755	4,977	5,506,431	2,100,000	.75				3,000	1.00		
Mayfield	1,892	1,787	3,835,894	722,590	.80	.20	1,124,600	.40	1,931	1.50		
Grayson County	4,622	3,423	2,707,503	1,000,000	.50				2,421	1.00		
Clarkson	141	178	200,000	243,000	.75		25,000	.40	100	2.00		
Leitchfield	432	411	673,600	150,000	1.00	.25	103,535	.40	287	1.50		

† Fiscal year ends December 31, 1935.

Green County	3,148	1,904	1,747,200	101,385	.50		25,000	.40	2,171	1.00
Greensburg	393	461	550,000	16,303	1.00		187,344	.40	200	1.50
Greenup County	4,706	3,633	2,376,333	3,231,721	.75				1,000	1.00
Greenup	428	353	460,000	336,000	1.05	.20		.40	175	1.00
Raceland	752	706	420,000	1,900,000	1.10	.10			300	1.00
Russell	1,399	1,420	3,000,000	1,878,258	1.05	.10			425	1.00
South Portsmouth	264	209	607,588	144,874	.75				100	1.00
Wurtland	346	299	367,500	310,000	1.25	.20				
Hancock County	1,767	1,096	2,019,959	1,000,000	.60				75,820	.40
Hardin County	4,474	3,523	5,645,808	3,509,684	.50				60,176	.40
Elizabethtown	819	791	1,780,105	259,203	.85	.05	189,435	.40	66	1.50
Sonora	133	138	246,170	133,222	.90		49,147	.40	100	1.50
Upton	179	174	347,795	200,000	.90				215	2.00
West Point	302	221	414,333	248,364	.70	.25	17,450	.40		
Harlan County	17,691	12,127	10,450,000	4,300,000	.65				4,000	1.00
Harlan	2,436	1,784	2,400,000	400,000	1.35	.20	150,000	.40	400	2.00
Lynch	1,633	1,601	4,200,000	82,000	1.00	.25			1,500	2.00
Harrison County	2,720	2,125	8,290,765	1,500,000	.65				77,325	.40
Cynthiana	924	807	2,957,960	182,059	.959	.041	397,789	.20	1,600	1.00
Hart County	4,250	3,677	3,031,092	1,573,254	.50				14,430	.40
Horse Cave	382	286	689,171	160,000	1.00		24,130	.40	125	2.00
Munfordville	246	253	350,000	159,090	1.10		70,000	.40	160	1.00
Henderson County	4,483	3,215	8,286,000	1,600,000	.70				30,000	.40
Corydon	(Reverted)		440,000	160,000	.80		4,000	.40	238	1.00
Henderson	3,217	2,228	6,154,799	1,666,179	1.26		733,171	.40		
Henry County	2,732	2,151	6,056,720	1,492,281	.70				169,712	.40
Eminence	350	357	900,000	125,580	1.00		29,556	.40	163	1.00
Hickman County	2,611	1,746	3,445,044	1,333,300	.50				37,424	.40
Hopkins County	6,344	5,016	6,195,515	3,919,383	.50				52,038	.40
Dawson Springs	750	599	667,000	160,000	1.25	.25	40,000	.40	520	2.00
Earlington	964	740	873,000	435,084	1.50		62,977	.40	1,073	1.50
Madisonville	2,670	1,922	3,174,565	444,000	1.35		365,450	.40	1,301	1.50
Jackson County	4,218	2,810	1,511,163	6,244	.75				24,857	.40
Jefferson County	12,798	7,433	49,388,110	12,000,000	.75				83,050	.40
Anchorage	142	379	1,158,925	194,075	.75		521,485	.40		
Hikes	381	209	2,500,000	110,626	.65	.25	12,000	.40		
Louisville*	63,860	43,582	332,885,000	42,000,000	.61		15,699,000	.40		

\* Fiscal year ends August 31, 1936.

TABLE 11. Data by School Districts on Local Public School Support for 1935-36—Continued

SCHOOL DISTRICTS	PUPIL LOAD		LOCAL RESOURCES AND TAX RATES								
	1935 School Census	1934-35 Average Membership	General Property Tax				Tax on Bank Shares		Poll Tax		
			Assessed Valuation		Tax Levy		Assessed Valuation	Tax Levy	Number of Male Citizens	Tax Levy	
			Non-Corporation Property	Corporation Property	For General Purposes	For Sinking Fund					
Jessamine County	2,264	1,716	\$8,341,519	\$1,222,300	.45						
Nicholasville	636	711	1,350,000	70,000	1.10		\$150,000	.40	1,000	\$1.00	
Johnson County	6,191	4,056	2,885,936	3,600,000	.65				2,000	1.00	
Paintsville	1,305	1,066	1,479,465	500,000	.85				100	1.00	
Van Lear	695	676	409,646	207,324	1.25	.40	351,784	.40	586	1.00	
						.26			450	2.00	
Kenton County	3,445	2,159	10,000,000	8,000,000	.65		23,000	.40			
Beechwood	680	158	2,300,000	320,000	.75						
Bromley	232	144	342,605	65,000	1.15						
Covington**	13,056	6,933	45,338,811	9,145,559	.98	.13	1,413,425	.40			
Erlanger	1,501	834	2,900,000	180,000	1.05	.20					
Ludlow	1,274	812	3,275,000	1,525,000	1.00	.05					
Knott County	6,404	4,522	3,748,067	1,254,933	.75		28,280	.40	2,890	1.00	
Knox County	7,663	5,750	2,649,827	1,350,000	.75				1,300	1.00	
Artemus	258	230	150,000	251,520	1.00				700	1.50	
Barbourville	1,099	762	1,250,000	347,826	1.00	.15	65,000	.40	150	2.00	
Gray	424	357	120,320	276,000	1.25						
Larue County	2,005	1,588	2,402,746	225,000	.60		128,383	.40	1,800	1.00	
Buffalo	164	217	245,635	5,500	.90		35,000	.40	190	1.00	
Hodgenville	325	296	800,000	30,000	.85		73,000	.40	175	1.00	
Laurel County	6,597	4,873	1,800,000	1,933,300	.75				1,800	1.00	
E. Bernstadt	326	262	150,000	128,000	1.05	.20	33,000	.40	100	1.00	
London	891	834	900,000	200,000	1.25		75,000	.40	300	1.00	
Lawrence County	5,129	3,738	2,359,021	3,400,000	.50		54,782	.40	3,000	1.00	
Louisa	629	669	954,970	333,300	1.10	.20	196,332	.40	430	2.00	
Lee County	3,071	2,277	1,736,504	1,475,345	.60						
Beattyville	299	332	239,145	245,000	1.25		77,000	.40	150	2.00	
Heidelberg	138	194	64,000	229,000	1.10	.15			150	2.00	
St. Helens	147	155	69,000	302,475	1.00				60	.50	

\*\* Fiscal year ends December 31, 1935.

Leslie County	4,614	3,206	2,806,725		.75			.40	1,000	1.00
Letcher County	9,932	7,930	8,665,627	2,000,000	.75		15,000	.40	1,800	1.00
Jenkins	2,923	2,573	2,122,229	350,000	1.25	.30			1,600	2.00
Lewis County	3,977	3,236	3,042,000	4,500,000	.60					
Vanceburg	334	365	450,000	125,000	.90	.20	75,000	.40	125	1.00
Lincoln County	4,301	3,190	4,144,917	1,753,745	.75		51,477	.40	1,550	1.00
Crab Orchard	335	233	500,000	82,792	.57½	.12½			100	1.00
Hustonville	257	194	546,000	193,872	.90		86,017	.40	80	1.50
Kings Mountain	287	239	105,000	305,000	1.05	.10			200	1.00
Moreland	239	149	301,066	225,000	.80		11,259	.40	125	2.00
Stanford	446	405	1,000,000	300,000	.75	.25	87,500	.40	345	1.50
Livingston County	2,199	1,694	1,866,114	500	.75		57,500	.40	1,500	1.00
Grand Rivers	160	126	110,000	205,000	1.25				75	1.50
Logan County	5,325	3,726	7,160,640	2,203,660	.75		123,660	.40	2,000	1.00
Russellville	1,115	862	1,642,200	370,805	1.30		105,020	.40	763	1.50
Lyon County	1,512	1,130	1,648,990	628,000	.50				1,000	1.00
Eddyville	311	251	315,000	160,000	1.00	.25	76,100	.40	175	2.00
Kuttawa	256	256	250,000	136,604	1.10	.15	35,334	.40	112	1.50
Madison County	6,324	4,265	11,200,000	2,000,000	.50		90,000	.40		
Berea	469	357	725,740	62,470	.90	.20	167,932	.40	200	2.00
Richmond	1,601	1,251	4,071,097	247,600	.92	.13	474,670	.40		
Magoffin County	6,125	5,430	2,527,349	1,269,466	.75		64,000	.40	1,513	1.00
Marion County	4,103	2,788	4,443,808	1,706,000	.50		38,000	.40	1,750	1.00
Lebanon	890	748	1,508,305	152,000	.60	.15	431,256	.40		
Marshall County	3,328	2,691	2,819,590	1,000,000	.75		63,975	.40	2,000	1.00
Benton	374	319	413,710	55,180	1.25	.20	150,000	.40	100	2.00
Martin County	3,564	3,181	2,456,350	900,000	.75		19,418	.40	1,000	1.00
Mason County	3,300	2,367	9,000,000	2,600,000	.45		40,000	.40	1,600	1.00
Maysville	1,344	1,170	5,906,285	150,000	1.14		797,954	.40		
McCracken County	3,762	2,867	5,461,450	4,300,000	.65				2,166	1.00
Paducah†	7,367	5,244	17,848,990	4,700,080	.90	.17	277,255	.40		
McCreary County	4,657	3,693	1,800,000	1,357,755	.75		14,092	.40	1,367	1.00
Pine Knot	280	233	110,000	254,500	1.25				64	1.50

†Fiscal year ends December 31, 1935.



TABLE 11. Data by School Districts on Local Public School Support for 1935-36—Continued

SCHOOL DISTRICTS	PUPIL LOAD		LOCAL RESOURCES AND TAX RATES							
	1935 School Census	1934-35 Average Membership	General Property Tax				Tax on Bank Shares		Poll Tax	
			Valuation		Tax Levy		Assessed Valuation	Tax Levy	Number of Male Citizens	Tax Levy
			Non-Corporation Property	Corporation Property	For General Purposes	For Sinking Fund				
Stearns	621	536	\$472,204	\$126,667	\$1.25	\$.15	\$30,000	\$.40	300	\$2.00
McLean County	2,717	2,102	3,535,918	317,025	.75	—	93,625	.40	2,046	1.00
Livermore	461	452	525,000	100,000	1.00	.25	17,000	.40	250	1.50
Meade County	2,754	1,895	2,604,779	1,209,008	.75	—	35,979	.40	1,989	1.00
Menifee County	1,954	1,546	772,450	750,000	.75	—	—	—	850	1.00
Mercer County	2,874	1,824	5,734,040	2,600,000	.70	—	—	.40	1,200	1.50
Burgin	336	274	884,868	367,977	.63	.27	43,598	.40	100	1.00
Harrodsburg	1,069	1,101	2,150,000	200,000	.90	.25	160,000	.40	600	1.50
Metcalfe County	3,074	2,228	1,925,415	51,736	.50	—	65,023	.40	2,504	1.00
Monroe County	4,065	3,109	2,137,978	—	.50	—	15,000	.40	1,600	1.00
Gamaliel	108	85	150,000	—	1.25	—	16,000	.40	80	2.00
Tompkinsville	408	433	360,000	6,000	1.00	—	85,000	.40	225	2.00
Montgomery County	2,530	1,716	5,300,000	1,000,063	.42	—	—	—	1,000	1.00
Mt. Sterling	1,075	992	2,200,000	300,000	.70	.10	600,000	.20	700	1.50
Morgan County	5,779	3,388	2,544,458	691,571	.75	—	56,421	.40	2,721	1.00
Muhlenberg County	8,492	6,112	4,344,122	2,500,000	.75	—	—	.40	4,100	1.00
Bevier-Cleaton	655	408	170,000	75,000	1.50	—	—	—	250	2.00
Central City	1,077	1,267	1,488,102	540,000	1.30	.20	—	—	1,076	2.00
Greenville	861	902	1,100,000	235,000	1.35	.15	236,000	.40	400	2.00
South Carrollton	166	105	248,000	—	.75	—	—	—	—	—
Nelson County	3,623	2,765	4,890,800	1,385,451	.55	—	298,939	.40	2,175	1.00
Bardstown	834	339	1,612,000	25,000	.50	.20	175,171	.40	360	1.00
Bloomfield	346	207	770,000	30,000	.70	—	27,000	.40	200	1.50
Chaplin	229	180	300,000	5,000	1.10	—	13,000	.40	50	1.50
Nicholas County	1,622	1,236	5,187,160	404,672	.50	—	231,125	.40	1,250	1.00
Carlisle	492	422	1,370,000	115,000	.80	.20	210,325	.40	250	1.00
Ohio County	7,310	5,450	6,660,000	2,500,000	.50	—	125,000	.40	5,000	1.00
Beaver Dam	233	295	400,000	100,000	.85	.25	100,000	.40	200	1.50
Oldham County	1,734	1,411	4,607,320	1,195,781	.75	—	68,648	.40	966	1.00
Owen County	2,163	1,679	3,443,120	71,340	.60	—	80,000	.40	1,475	1.00
New Liberty-Wheatley	189	126	620,580	64,705	.75	—	—	—	100	1.50
Owenton	299	413	481,200	23,750	1.10	—	232,000	.40	—	—
Sparta	164	158	275,000	200,000	.90	—	18,000	.40	100	1.00
Owsley County	2,600	2,033	1,259,000	—	.75	—	15,000	.40	1,700	1.00
Pendleton County	2,241	1,801	5,074,323	1,990,250	.65	—	31,445	.40	1,600	1.00
Falmouth	545	468	1,109,186	220,000	.75	.15	116,200	.40	450	2.00
Perry County	11,550	8,638	4,900,000	3,000,000	.50	—	—	—	1,500	1.00
Dwarf	173	90	65,700	—	1.25	—	—	—	500	1.00
Hazard	2,847	2,203	2,404,000	1,250,000	1.50	.25	40,000	.40	—	—
Pike County	19,798	14,368	13,000,000	10,000,000	.70	—	—	—	11,161	1.00
McVeigh	556	566	50,000	600,000	1.25	—	—	—	250	2.00
Pikeville	1,450	1,485	2,882,101	500,000	1.00	—	300,000	.40	600	1.00
Stone	476	325	950,000	35,423	1.00	—	—	—	125	2.00
Powell County	2,413	1,625	1,301,176	320,084	.75	—	87,495	.40	600	1.00
Clay City	170	124	135,378	45,149	1.00	—	58,094	.40	100	1.50
Pulaski County	8,939	6,770	4,190,000	1,275,000	.75	—	—	—	3,870	1.00
Burnside	327	309	364,000	148,100	1.25	—	—	—	100	1.00
Ferguson	360	319	284,100	1,100,000	.90	.10	—	—	125	1.00
Pulaski	139	133	70,000	195,000	.80	—	—	—	150	1.50
Science Hill	275	287	238,000	148,000	1.10	—	—	—	1,500	2.00
Somerset	2,177	1,902	3,000,000	500,000	1.30	.20	400,000	.40	800	1.00
Robertson County	758	617	1,616,480	42,300	.65	—	53,217	.40	—	—
Rockcastle County	4,506	3,311	1,244,797	1,897,751	.75	—	—	—	—	—
Brodhead	347	353	200,000	320,000	1.15	.10	32,000	.30	200	1.00
Livingston	329	251	150,000	210,000	1.25	.15	—	—	100	2.00
Mt. Vernon	577	510	415,000	200,000	1.25	.15	10,420	.40	300	2.00
Rowan County	4,464	3,108	1,998,904	1,878,799	.75	—	—	—	2,500	1.00
Russell County	3,992	3,120	1,800,000	15,000	.75	—	95,300	.40	1,800	1.00
Scott County	2,770	2,266	9,704,000	2,090,000	.52	—	75,000	.40	—	—
Georgetown	1,001	911	2,508,750	550,000	1.40	—	238,085	.40	508	1.50
Shelby County	2,792	2,263	8,300,000	2,700,000	.65	—	100,000	.40	1,400	1.00
Shelbyville	1,075	1,033	3,711,072	400,000	.75	—	573,032	.40	500	1.50

TABLE 11. Data by School Districts on Local Public School Support for 1935-36

SCHOOL DISTRICTS	PUPIL LOAD		LOCAL RESOURCES AND TAX RATES							
	1935 School Census	1934-35 Average Membership	General Property Tax				Tax on Bank Shares		Poll Tax	
			Assessed Valuation		Tax Levy		Assessed Valuation	Tax Levy	Number of Male Citizens	Tax Levy
			Non-Corporation Property	Corporation Property	For General Purposes	For Sinking Fund				
Simpson County	2,072	1,430	\$3,330,865	\$800,000	\$.45				1,200	\$1.00
Franklin	753	741	1,532,000	224,552	.85	\$.15	\$103,000	\$.40	500	1.50
Spencer County	1,880	1,495	3,142,377	245,000	.50		14,217	.40	900	1.00
Mt. Eden	117	118	320,000	8,000	.75			.40	98	1.00
Taylor County	2,810	2,059	2,116,225	166,667	.60				1,400	1.00
Campbellsville	829	718	1,852,660	100,000	1.00	.10	169,104	.40	700	1.00
Todd County	2,354	1,988	2,952,040	1,000,000	.40			.40	1,200	1.00
Elkton	527	319	840,000	60,000	.80	.20	75,000	.40	300	2.00
Guthrie	368	248	398,825	556,833	.75	.25	31,020	.40	224	1.50
Trenton	278	174	486,520	240,000	.75		20,125	.40	300	2.00
Trigg County	3,609	2,576	2,581,943	200,000	.75		34,233	.40	1,000	1.00
Cadiz	465	324	578,120	32,000	1.25		506,000	.40	310	2.00
Trimble County	1,541	1,118	2,702,703	52,904	.75		67,961	.40	1,000	1.00
Union County	2,906	1,841	6,500,000	1,000,000	.50		15,550	.40	1,000	1.00
Morganfield	802	688	1,630,530	226,072	1.00		200,000	.40	449	2.00
Sturgis	942	862	1,370,305	141,960	.95	.05	58,391	.40	632	2.00
Uniontown	651	338	428,740	44,150	.75		50,905	.40	340	1.00
Warren County	5,945	4,545	8,807,804	3,120,000	.50		6,700	.40	6,933	1.00
Bowling Green	2,989	2,176	8,000,000	600,000	1.00		611,800	.40		
Washington County	3,181	2,293	3,686,293	300,000	.50		16,491	.15	1,975	1.00
Springfield	656	348	1,307,870	227,500	.70	.15	227,323	.40	270	1.50
Wayne County	4,896	3,790	2,200,000	23,077	.65				2,200	1.00
Monticello	664	541	550,000	9,000	.75	.25	110,000	.40	100	1.50
Webster County	3,243	2,715	4,089,959	1,354,735	.75		58,895	.40	2,201	1.00
Clay	541	398	475,000	110,000	1.25		60,000	.40	200	2.00
Providence	1,476	1,309	1,111,937	104,646	1.20				500	2.00
Sebree	302	307	302,478	188,144	1.00		55,000	.40	175	2.00
Whitley County	6,972	5,192	2,269,263	2,200,000	.75				1,000	1.00
Corbin	2,479	2,050	1,790,619	240,000	1.25	.35	108,000	.40	800	1.00
Gatliff	436	409	55,050	6,315	1.25				300	1.00
Packard	261	195	70,000	18,000	1.00				240	1.50
Williamsburg	741	567	862,910	229,448	1.25	.25	229,450	.40	500	1.00
Wolfe County	3,322	2,710	1,000,000	200,000	.75				800	1.00
Campton	209	182	140,000	15,164	1.25		46,520	.40	95	1.50
Woodford County	1,920	1,401	7,340,035	14,000,000	.25				1,131	
Midway	451	311	1,643,935	260,000	.60	.10	145,930	.40	202	1.50
Versailles	858	881	3,000,000	140,000	.40	.10	219,500	.40	620	1.50



TABLE 12. Data on County Subdistrict Taxation for 1935-36 \*

SCHOOL DISTRICTS	Subdistricts	1935 School Census	GENERAL PROPERTY TAX				POLL TAX	
			Assessed Valuation		Tax Levy		Number of Male Citizens	Tax Levy
			Non-Corporation Property	Corporation Property	For General Purposes	For Sinking Fund		
Ballard County	No. 1	809	\$1,160,000	\$2,702,800	\$.25			
	No. 2	221	666,668	64,000	.15			
	Bandana	191	225,500	5,000	.20			
	Blandville	99	250,750		.40			
	Kevil	109	174,400	46,000	.25			
	Lovelaceville	96	126,000		.25			
Barren County	Hiseville	99	150,000			\$.25		
Boone County	Hamilton	190	533,335		.15			
	Hebron	294	800,000		.10			
	New Haven	302	1,400,000		.10			
Boyd County	Summit		262,405	508,600	.35			
Bracken County	Germantown		247,740	12,500		.25	86	
Campbell County	California	1,860	230,000	240,000	.75			
	Dale		300,000		.50			
Carlisle County	Arlington	178	209,861	128,400	1.00			
	Cunningham	100	114,013		.25			
	Milburn	121	174,386		.25			
Carroll County	English	175	432,000			.25		
	Sanders	180	216,000			.25		
	Prestonville	150	120,000		.25			
Carter County	Grahn		184,260	413,340	.15			
	Olive Hill		501,518	182,415		.60		
Christian County	LaFayette	400	500,000	1,000	.25			
	Sinking Fork	230	500,000	150,000	.15			
Clay County	Manchester		500,000	143,000	.15	.15		
Fleming County	Ewing	302	635,024		.40			
Floyd County	Auxier		102,000	271,757	.75			

\* Compiled from the Subdistrict Budget Reports, 1935-36.

	Betsey Layne		200,000	282,194	.75		
	Boscoe Consolidated		101,000	124,598	.50		
	Drift Consolidated		80,000	275,307	.50	.25	
	Dwale Consolidated		30,000	145,467	.50		
	Garrett Consolidated		245,000	190,456	.50	.25	
	Harold Laynesville		44,500	254,860	.75		
	Lackey		220,000	160,440	.75	.25	
	Martin		240,000	408,452	.75		
	Maytown		400,000	723,000	.50		
	McDowell		52,450	347,990	.75		
	Wayland		110,000	249,012	.50		
	Wheelwright		258,000	94,958	1.00		
Fulton County	Cayce		233,680	97,000	.15		
	Crutchfield		140,800	190,000	.15		
	Sylvan Shade		268,750	97,000	.15		
Garrard County	Buena Vista		531,020	1,285,210	.12 1/2		
	Camp Dick Robinson		1,108,905	68,098	.10		
Grant County	Corinth		457,410	145,845	.40		200
	Crittenden		551,715	196,630	.40		1.00
	Dry Ridge		696,385	280,651	.15		300
	Mason		601,485	532,367	.30		100
	Sherman		368,430	205,722	.15		1.00
Graves County	Cuba		125,000		.15		
	Dublin		60,000	200,000	.10		
	Farmington		130,000	50,000	.10		
	Loves		49,000	97,000	.15		
	Sedalia		179,000	30,000	.15		
	Water Valley		103,000	113,000	.15		
	Wingo		140,000	180,000	.15		
Harlan County	Cumberland		400,000		.30		
	Evarts		335,000	213,000	.50	.25	
	Loyall		400,000		.50		
	Wallins		160,000	232,000	.50	.25	
Hart County	Horse Cave Col.	120	70,482	52,225	.50		293
	Memorial Consolidated	300	431,735		.25		1.00
Henderson County	Griffith Creek			100,000	.05		
	Spottsville		150,000			.25	
Henry County	Campbellsburg		673,967	276,736	.10		
	Franklinton		159,429		.25		
	Lockport		163,699		.20		
	New Castle		585,316	37,684	.10	.20	
	Pleasureville		609,126	116,239	.10	.25	
	Sulphur		564,820	448,964			

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TABLE 12. Data on County Subdistrict Taxation for 1935-36—Continued

SCHOOL DISTRICTS	Subdistricts	1935 School Census	GENERAL PROPERTY TAX				POLL TAX	
			Assessed Valuation		Tax Levy		Number of Male Citizens	Tax Levy
			Non-Corporation Property	Corporation Property	For General Purposes	For Sinking Fund		
Hopkins County	Hanson	220	\$124,785	\$183,368	.50			
	Nortonville	411	248,162	349,501	.50			
Kenton County	Park Hills		2,360,478	556,458	.20	\$.10		
	Spring Lake		245,920	681,749	.25			
	Visalia		324,205	611,789		.20		
Letcher County	Carcassonne	112	43,494	6,506	.50			
	Fleming	830	675,000	200,000	.10			
	Whitesburg	517	625,000	250,000	.40			
Lewis County	Black Oak-Fairview	120	150,000	400,000	.20			
	Canaan	150	160,000	5,000	.20			
	Garrison	325	200,000	800,000	.20			
Livingston County	Carrsville		42,002		.50			
	Salem		128,050		.50			
	Tiline		91,567		.25			
Logan County	Adairville	221	620,105	58,823	.15		146	
Marion County	Bradshordsville	185	322,299		.15		\$1.00	
Marshall County	Birmingham		80,000		.30			
	Calvert City		150,000	170,000	.25			
	Gilbertsville		130,000	110,000	.25			
	Hardin		75,000	40,000		.25		
McCreary County	Barren Fork	100	43,600	131,600	.25			
	Flatrock	92	24,284	155,105	.25			
	Parkers Lake	77	22,000	120,000	.25			
	Whitley City	594	213,274	226,817	.30			
Meade County	Brandenburg	401	620,000		.25			
	Ekron	116	200,000		.50			
Metcalfe County	Center	90	113,875	4,226	.25		80	
	Summer Shade	99	140,790		.25		95	
Monroe County	Fountain Run		150,000		.50			
Morgan County	District No. 1	278	261,040		.25			
Muhlenberg County	Bremen		100,000	50,000	.50		1.00	
	Drakesboro		350,000	134,000	.75		1.00	
	Dunmor		100,000	60,000	.25		1.00	
	Ennis		98,000		.25		1.00	
	Graham		450,000	300,000	.75		1.00	
	Hughes-Kirk		250,000	130,000	.50		1.00	
	Luzerne		160,000	56,000	.25		1.00	
Nelson County	Boston Consolidated	207	301,200	24,338	.80			
Nicholas County	East Union		434,145		.35			
	Headquarters		895,180		.35			
Ohio County	Centertown		100,000	70,000	.25			
	Central Park	488	128,000	118,000	.50			
	Cronwell	160	70,000	40,000	.50			
	Dundee	225	190,000	130,000	.50			
	Fordsville	190	185,000	38,000	.50			
	Hartford	280	384,000	40,000	.25			
	Horse Branch	120	80,000	160,000	.25			
	Rockport	198	73,000	86,000	.50			
Oldham County	Liberty Consolidated	1,750	420,560		.15			
Perry County	Combs		150,000	100,000	.50			
	Solar		40,000	110,000	.25			
Pike County	Elkhorn City		200,000	320,000	.25			
	Hardy		240,000	160,000	.50			
	Lookout		280,000	140,000	.25			
	Virgie		140,000	160,000	.50			
Pulaski County	Sloans Valley, Alpine	150	92,800	311,627	.25			
Robertson County	No. 21	43	52,846		.10			
	Mt. Olivet	109	282,500		.25	.25		
Rowan County	Haldeman	418	525,600		.15			
	Morehead	757	1,000,338		.25			
Russell County	Jamestown	140	280,000		.25			
	Russell Springs	154	340,000		.25			
Shelby County	Bagdad Consolidated		885,465	417,461	.15			
	Clarks		88,700	45,237	.05			
	Cropper Consolidated		286,360	90,833	.25			
	Finchville		672,730	198,863	.10			
	Glencyrie		857,525		.05			
	Graefenburg		99,225	37,968	.15			

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TABLE 12. Data on County Subdistrict Taxation for 1935-36—Continued

SCHOOL DISTRICTS	Subdistricts	1935 School Census	GENERAL PROPERTY TAX				POLL TAX	
			Assessed Valuation		Tax Levy		Number of Male Citizens	Tax Levy
			Non- Corporation Property	Corporation Property	For General Purposes	For Sinking Fund		
	Henry Clay		\$506,745	\$162,237	\$.25			
	Pleasureville		125,020	2,034	.20			
	Simpsonville		722,910	499,480	.03			
	Todds Point		160,350		.05			
	Waddy Consolidated		265,793	139,358	.12 1/2			
Simpson County	Barnes		140,000		.25			
	Middleton		180,000		.25			
Trimble County	Milton	154	833,107		.19			
Warren County	Barren River	130	115,000	20,000	.25			
	Bristow	303	620,000	500,000	.20			
	Oakland	200	450,000	190,000	.25			
	Rich Pond	284	550,000	400,000	.25	\$.15		
	Rockfield	278	250,000	190,000	.25			
	Smiths Grove-Gilead	413	820,000	260,000	.25			
	Woodburn	286	430,000	225,000	.25	.20		
Washington County	Mackville	156	284,960	31,000	.25		120	
	Willisburg	148	194,155	7,000	.25		110	
							\$1.00	
							1.00	

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