

FISCAL OPERATIONS
AND DEBTS

of

Eleven Selected School Districts

1920-1943



A Report to

THE JOINT STATE GOVERNMENT COMMISSION

(OF THE GENERAL ASSEMBLY)

by its

COMMITTEE ON CONTINUATION

OF THE TAX STUDY

REPORT No. 5

JUNE 19, 1944

CAPITOL BUILDING

HARRISBURG, PA.

JOINT STATE GOVERNMENT COMMISSION
OF
THE GENERAL ASSEMBLY

(Created in 1937, P. L. 2460, as last amended 1943, P. L. 13)

"A continuing agency of the General Assembly to undertake studies and develop facts, information and data on all phases of government for the use of the General Assembly and Departments and Agencies of the State Government."

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LETTER OF TRANSMITTAL

To the Members of the Joint State Government Commission of
the General Assembly of Pennsylvania:

Under authority of the Act of July 1, 1937, P. L. 2460 (Act creating Joint State Government Commission), as last amended by the Act of March 8, 1943, P. L. 13, we submit herewith a Report covering twenty-four years of the Fiscal Operations and Debt of Eleven Selected School Districts.

LLOYD H. WOOD, *Chairman*
Committee on Continuation
of the Tax Study.

June 19, 1944.

FOREWORD

This report is the fifth of a series of studies currently published by the Joint State Government Commission through its Committee on Continuation of the Tax Study. This particular report, the fourth of several covering a quarter of a century of the fiscal operations and debts of the School Districts of the Commonwealth, constitutes a survey of twenty-four years of the Fiscal Operations and Debt of Eleven Selected Districts. The first three reports in the school surveys covered the School Districts of Philadelphia and Pittsburgh, the only two first-class districts, and the School District of Scranton, the largest second-class school district.

These eleven individual districts were selected on the basis of population, which under the School Code, Act of May 18, 1911 (P. L. 309), determines their class. They include two second-class districts, four third-class, and five fourth-class districts. They were chosen as representative of the various industrial, mining, and agricultural School Districts of the State, not as a sample or cross-section of the 2546 School Districts, but in an effort to visualize the diverse fiscal conditions under which these districts have operated during the last quarter of a century.

This report differs from the Philadelphia, Pittsburgh and Scranton reports in one important respect. The data, which were furnished by the research staff of the Pennsylvania Economy League, were derived from annual reports of the School Districts as submitted to the Department of Public Instruction. In the earlier years of the period surveyed, the reports to the Department were quite inadequate, the information was incomplete and, at times, the data were inaccurate. In more recent years the statistics, as reported to the Department, are more readily reconcilable with the records of the Districts and indicate a marked improvement in the accuracy of the reports.

The final reports in this series of studies of the School Districts of the Commonwealth will include an over-all survey of a quarter of a century of the combined fiscal operations and debts of all the School Districts, together with a comprehensive analysis of state and federal relations to education over the past twenty-five years.

The reports are published separately because of the vital importance of the School Districts to the area in which they are located.

The significance of these School District studies is clearly indicated by the fact that in the school year, 1941-1942, the total amount disbursed by the 2546 School Boards of the Commonwealth aggregated \$221,450,066, of which \$45,405,097 or 20.5 percent was contributed by the Commonwealth through state grants, \$1,139,050 or 0.5 percent was contributed by the federal government, and the balance, \$174,905,919 or 79 percent of the total, was raised through tax levies, etc. by the individual School Districts for the support of their individual operations.

The school year, 1941-1942, is the latest year for which the statistics of total disbursements by all the School Boards of the Commonwealth are available. Assuming that such disbursements for 1943-1944 continued in all other respects at the same level as in 1941-1942, the total disbursements for the school year 1943-1944 would be increased by \$12,150,000, which represent additional state funds appropriated by the General Assembly for the purpose of increasing teachers' salaries in all Districts. On this basis, total disbursements by all School Boards for 1943-1944 would be \$233,600,066, of which \$57,555,097 or 24.6 percent would be contributed by the Commonwealth, \$1,139,050 or 0.5 percent by the federal government, and \$174,905,919 or 74.9 percent by the individual School Districts from local revenues.

These figures for 1943-1944 contrast sharply with those for 1930-1931, when the total amounts disbursed by the School Districts in the Commonwealth aggregated \$215,426,010, of which \$27,278,987 or 12.7 percent was contributed by the

Commonwealth, \$452,640 or 0.2 percent by the federal government, and \$187,694,383 or 87.1 percent by the School Districts.

The total disbursements by all the School Districts of the Commonwealth, as given, do not include many substantial items of expenditure by other agencies for public school purposes. In addition to state grants, included in the disbursements by the School Districts, the Commonwealth directly contributes large sums for the following purposes: State Share of Teachers' Retirement Fund Contributions, Administrative Costs of the Department of Public Instruction, Salaries and Expenses of County School Superintendents, and Support of Specialized Schools for the Blind, Deaf, and Dumb, and for Industrial Education, etc.

The over-all costs of education in the Commonwealth will be considered in a subsequent survey of state-local relations to education.

The Joint State Government Commission, through its Committee on Continuation of the Tax Study, has undertaken the study of the various financial and administrative problems of the Commonwealth. As stated in its first report on *The Debt of the Commonwealth and its Local Subdivisions*, dated December 16, 1943, "future studies will deal with trends in expenditures and revenues by functions, departments, and agencies of the Commonwealth, as well as with the growth in the number and burden of taxes during the last decade. . . ." Upon completion of this series of studies of the School Districts, the Committee will undertake similar surveys of fiscal operations, debts, and taxes of the other political subdivisions of the Commonwealth—the cities, the counties, the boroughs, and the townships. Finally, the Committee will in due course submit a survey of twenty-five years of fiscal operations of the Commonwealth itself.

These various studies will contribute vitally to the development of the essential background and statistical data necessary for a comprehensive understanding of the fiscal affairs of the Commonwealth, upon which the Commission proposes to base its recommendations to the General Assembly for a constructive

revision of the entire tax and fiscal structure of the Commonwealth.

The Joint State Government Commission, therefore, is concerned with the over-all costs of government of all the political subdivisions of the Commonwealth, as well as with those of the Commonwealth itself, in the preparation of its recommendations for revision of the tax structure. It is hoped, also, that these various studies will contribute substantially to the permanent records of the Commonwealth. The surveys of this Commission should be distinguished from those of other official agencies relating to the methods of allocation of state revenues to political subdivisions and the practices of these political subdivisions in making their expenditures.

The Committee desires to express its appreciation to Dr. Francis B. Haas, Superintendent of Public Instruction of the Commonwealth, for his generous assistance and cooperation with the Committee.

The Commission and its Committee on Continuation of the Tax Study again express to the Pennsylvania Economy League their great appreciation of the assistance of the technical staff of its various offices throughout the State in the development of this report.

IRA T. FISS, *Chairman*
Joint State Government Commission

LLOYD H. WOOD, *Chairman*
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FISCAL OPERATIONS AND DEBT
OF
ELEVEN SELECTED SCHOOL DISTRICTS

1920-1943

Eleven school districts of the Commonwealth have been selected for this survey as representative of the school districts of the second, third, and fourth class. The particular districts were chosen because of their varying sizes, their class, and the type of community in which each is located—agricultural, industrial, or mining. They are districts which have populations of varying size, including five with populations increasing over the past twenty years, three with declining populations, and three, with populations which have been fluctuating during this period. These districts vary sharply in their individual economic characteristics. The two second-class districts cover industrial communities, one located in an agricultural and the other in an industrial area. The four third-class districts consist of two industrial, one coal mining, and one agricultural community. The five fourth-class districts include one oil, two lumber, and two industrial (primarily quarry) communities. In no sense do these districts represent a cross-section of the 2546 school districts of the Commonwealth. A survey of their fiscal operations and debt over the past twenty-four years does, however, serve a valuable purpose in presenting a statistical visualization of the fiscal problems which faced the smaller districts of the Commonwealth and the diverse conditions under which they operated in their smaller communities since 1919.

These selected school districts are listed below with their class of district, their population, type of community, and the county in which each is located:

SCHOOL DISTRICTS UNDER STUDY

Class of District	Name of District	County	Population		
			1920	1930	1940
2	Lancaster City	Lancaster (I)	53,150	59,949	61,345 ¹
2	McKeesport City	Allegheny (I)	46,781	54,632	55,355 ¹
3	Carlisle Borough	Cumberland (I)	10,916	12,596	13,984 ¹
3	Donora Borough	Washington (I)	14,131	13,905	13,180 ²
3	Plymouth Township	Luzerne (C)	16,500	16,543	15,507 ²
3	Susquehanna Township	Dauphin (A)	7,310	6,909	8,716 ³
4	Frankstown Township	Blair (Q)	2,041	2,238	2,493 ¹
4	Hamilton Township	McKean (O)	1,672	1,617	1,378 ²
4	Harrison Township	Potter (L)	1,201	1,016	1,132 ³
4	Mifflintown Borough	Juniata (Q)	1,083	1,027	1,097 ³
4	Tionesta Borough	Forest (L)	642	670	845 ¹

(A) Agricultural (O) Oil (I) Industrial (L) Lumber (C) Coal
(Q) Quarry ¹Increasing ²Declining ³Fluctuating

SCHOOL DISTRICTS—POLITICAL SUBDIVISIONS OF THE COMMONWEALTH

The present classification of school districts, as political subdivisions of the State, was established under the School Code, Act of May 18, 1911 (P. L. 309). Under this Code each district of the second, third, and fourth class is governed by a Board of School Directors, elected at large by the voters of the district. In second-class districts the Board consists of nine members, in third-class, seven, and in fourth-class, five. Each Board, in addition to its general administrative powers and duties, is empowered by the General Assembly to levy taxes on real property and, within prescribed limits, to create debt. Each Board has power to levy a per capita tax of not less than one dollar nor more than five dollars on all residents over twenty-one years of age.

The power to levy taxes on real estate is restricted by section 537 of the School Code, as amended on May 21, 1921 (P. L. 508), to twenty mills on each dollar of assessed valuation (\$2.00 on each \$100) in second-class districts and to twenty-five mills for third and fourth-class districts. In fourth-class districts the total millage cannot exceed thirty-five mills. However, section

1210 of the Code, as amended May 23, 1923 (P. L. 328), practically nullifies this limitation for second and third-class districts. Under this section school districts are authorized and directed to levy an annual tax sufficient to pay minimum salaries and increments of the teaching and supervisory staff, as prescribed by law; even though this action may cause the total district tax levy to exceed said limits.

Real estate taxes for educational purposes must be based on valuations certified to the Boards of School Directors under the following conditions:

School districts located wholly within boundaries of third-class cities must use valuations established by the City Assessor and approved by City Council. Districts located in boroughs, towns, or townships must use assessments established by the County Commissioners. In second and third-class counties valuations are established by Boards of Assessment and Revision of Taxes, appointed by the County Commissioners, Act of June 21, 1939 (P. L. 626) as amended May 23, 1941 (P. L. 49), for second class counties and June 26, 1931 (P. L. 1379), for third class counties. In fourth to eighth class counties, valuations are established by assessors elected by voters of the respective municipalities, but valuations are subject to approval by the Board of Assessment and Revision of Taxes, composed of the County Commissioners, Act of May 21, 1943 (P. L. 591).

Borrowing powers of school districts, as well as other municipalities (except the City of Philadelphia), are limited by Article IX, Section 8, of the Constitution of the Commonwealth to seven percent of the assessed valuation of taxable real property. School districts are not permitted to incur debt in excess of two percent of assessed valuation without consent of the voters. These constitutional limitations are further implemented by the Municipal Borrowing Law Act of June 25, 1941 (P. L. 159).

I. SUMMARY OF FISCAL OPERATIONS AND DEBT 1920-1943¹

The past quarter century brought many changes in economic conditions and in administrative and financial problems of all school districts of Pennsylvania. The effects of these changes were felt variously among the districts, depending upon the size of the districts, their reliance on agriculture, industry, or mining, and upon special problems arising out of the depression years. The eleven districts covered by this survey, comprising as they do, second, third, and fourth class districts and varying sharply in population, as well as in type of community, reflect these variations in conditions, economic and financial, so sharply that no consistent or uniform pattern develops from their operations. Nevertheless, a survey of these few selected districts is important for this very reason in order that these wide differences can be determined, though a strictly fiscal analysis may not necessarily develop the underlying causes of the differences.

Throughout the period economic conditions in the districts did not correspond closely to the economic cycles of the country as a whole, except in the depression years between 1933 and 1935, when both revenues and operating expenditures declined sharply in all districts. The purpose of this survey is to analyze these fluctuations in revenues, expenditures, deficits, surpluses, and debts as revealed by the reports filed by the Districts with the Department of Public Instruction, and attempt to determine the various major factors contributing thereto.

The reports, on which this analysis is based, are not as detailed nor as comprehensive as might be desired. For this reason such deductions or conclusions, as may appear justified, are subject to considerable discount. In fact, any purely statistical survey is more or less subject to the same qualification in any case, unless accompanied by consideration of collateral conditions, circumstances, and factors.

¹Unless otherwise specified all dates are inclusive.

DEFICITS AND SURPLUSES—1920-1943

It is interesting to note that, for the period 1920 to 1943 as a whole, nine out of the eleven districts were able to balance current revenues against current operating expenditures¹ with resulting operating surpluses while two districts produced operating deficits for the period. These two districts were Lancaster, an industrial community, and Plymouth, a coal mining community. The Lancaster District, according to reports filed with the Department of Public Instruction, showed 17 years of deficits over the 24-year period and the Plymouth District 13 years of deficits. The operating deficit of the Lancaster District averaged \$11,000 per year for the period. This District, with an increasing population, the largest of all of the districts covered, naturally issued more bonds and spent more for capital outlays than any other district. The Plymouth District, a coal mining area, with declining population, seriously handicapped by declining assessments and poor tax collections in the later years of the period, produced an average operating deficit per annum of less than \$4200 for the period. The other nine districts, despite some years of deficits and some of surpluses, varying in number from district to district, showed operating surpluses for the entire period in face of steady increases in operating expenditures.

Second and third class districts showed a greater number of deficit years than fourth class districts, presumably because fourth class districts received from state grants larger percentages of their operating costs than did second and third class districts. The one exception was the Plymouth District, a third class district which received from state grants a greater percentage of its operating expenditures than one fourth class district did.

¹Current operating expenditures, as explained in detail later, comprise all expenditures, except those for capital improvements. They include, however, payments of interest on and repayments of principal of borrowed funds, which usually are expended for capital improvements.

GROWTH OF BONDED DEBT—1920—1943

Again no definite pattern was indicated in growth of long-term debt among the eleven districts. The Harrison District alone eliminated its bonded debt entirely by the end of the school year 1943. The Hamilton District was the only other district to show a lower net debt in 1943 than in 1920, with a decrease of 29 percent. The other nine districts at the end of the period showed increases in net debt ranging from 27 percent (Mifflintown) to 722 percent (Tionesta). The large increase in the Tionesta District was due to a relatively small debt in the earlier years and the necessity of replacing in 1940–1941 a school building which had been destroyed by fire.

While the annual reports, which are made by the districts to the Department of Public Instruction, do not specify the use made of proceeds from bond sales, it is possible from these reports to deduce that capital outlays during the period 1920 to 1943 exceeded receipts from bond sales, indicating clearly that some portion of capital outlays in all districts was financed from current revenues. The reports of the School District of Lancaster seem to indicate that some bonds were sold to finance operating deficits.¹ Generally speaking, it may be said, however, that all bond proceeds were in effect spent for capital improvements.

CAPITAL OUTLAYS AND SCHOOL PLANT

Reported capital outlays for the entire 24-year period ranged from \$4,300,000 in the Lancaster District (the largest in population) down to \$13,300 in the Harrison District (with a population less than 2 percent of that of Lancaster). These capital outlays are not considered operating expenditures and, consequently, have no bearing upon the annual operating surpluses or deficits of the districts. However, debt service charges, both interest and principal payments, on bonds issued for capital outlays or other purposes were a factor in operating expenditures and, consequently, in determining the operating surpluses or

¹It is possible that in this District, as in others, the reports of earlier years were not accurate and that a detailed check of the District records themselves may prove this conclusion incorrect.

deficits of the districts from year to year and for the entire period.

The reports of the school districts to the Department of Public Instruction are not such as permit a realistic analysis of the increases in book values of the plant and equipment of the districts over the period. In some districts reported book value figures represent merely an accumulation of all expenditures for capital purposes over the life of the school district, without reflecting depreciation or abandonment of school property. Consequently, the so-called book value figures of some of the districts, as a rule, are not a reliable measure of the true value of school plant and equipment at any given time.

Reported capital outlay figures show, however, that the bulk of capital expenditures was made in the period 1920 to 1930, though substantial outlays continued in the period 1931 to 1939. Relatively small capital outlays have been made since 1939, except in the McKeesport and Tionesta Districts.

OPERATING EXPENDITURES—1920-1943

Operating expenditures of the eleven districts showed constant increases throughout the period. These increases between 1920 and 1943, ranged from 14.2 percent (Hamilton) to 304.5 percent (Lancaster). With the exception of the Districts of Hamilton and Mifflintown, all districts showed increases of more than 100 percent in the period.

The major factor in operating expenditures of school districts is cost of instruction, which constitutes on an average about 65 percent of the current operating expenditures of these particular districts. In turn, teachers' salary payments constitute about 85 percent of cost of instruction. The Hamilton District was the only one which showed decreased costs of instruction and teachers' salary payments in 1943 compared with 1920. In the other districts the increase in cost of instruction for the period ranged from 84.6 percent (Harrison) to 302.5 percent (Carlisle), while the rise in teachers' salary pay-

ments ranged from 54.5 percent (Mifflintown) to 292.7 percent (Tionesta).

The number of teachers increased during the period in all districts except Mifflintown, Hamilton, and Frankstown, which showed decreases of 14.3, 11.8, and 7.1 percent, respectively. The other districts showed increases ranging between 20 percent and 89.3 percent. The decrease in the number of teachers in the Mifflintown District was due to the abandonment of its high school in 1937 with its high school pupils being accommodated by another district.

Teachers' salary payments and number of teachers are closely related to pupil attendance, although during the period teachers' salary payments increased about three times as much as did the number of teachers. The pupil attendance records of the districts show decreases of 16.7 percent for the period in Plymouth, 35.1 in Hamilton (Districts of declining population), and 28.2 in the Mifflintown District, which transferred its high school pupils to another district. Seven of the districts with increasing populations showed increases in attendance ranging between 9 percent (Lancaster) to 84.1 percent (Frankstown). The Donora District, with declining population, showed an increase in pupil attendance of 9.4 percent.

The number of teachers increased at a more rapid rate than pupil enrollment throughout the period. The result was a reduction in pupil-teacher ratios in all districts but two. This reduction ranged from 0.5 percent (Harrison) to 45.6 percent (Plymouth). Tionesta showed an increase of pupil-teacher ratio of 11.6 percent for the period. The records of the Frankstown District indicate an increase of 98.5 percent, apparently due to a very low pupil-teacher ratio in 1920.

Pupil attendance on a State-wide basis reached its peak in 1933 and declined slowly, but steadily after that year. Individual school districts, however, reached their peak of attendance in different years. The variation in the peak years among the districts is largely due to population fluctuation in individual districts, transfers of pupils from one district to another,

and consolidation of schools. The districts covered by this survey show a very wide range in peak years of attendance, Hamilton reaching its peak in 1926 and Harrison and Susquehanna in 1940. Four districts reached their peak years between 1932 and 1934, five between 1938 and 1940, and one in 1936. The current war years have accentuated the decline in pupil enrollment, because of withdrawals for military service and industrial work. Among the eleven districts the percentage of decline in attendance from their individual peak years to 1943 ranged between 7.3 percent (Susquehanna) to 57.1 percent (Mifflintown).

CURRENT REVENUES—1920—1943

Current revenues throughout the period showed the same rising trends as operating expenditures throughout the years for all districts except Hamilton, which showed a decrease of one percent in 1943 compared with 1920. The other districts showed increases ranging from 114 percent (Mifflintown) to 302 percent (Susquehanna).

Total tax collections, that is, combined receipts from real estate and per capita taxes, showed corresponding increases over the years, each district showing substantial rises with the exception again of Hamilton, which had a decrease of 37 percent in 1943 compared with 1920. The increases in the other districts ranged from 85 percent (Mifflintown) to 291 percent (Lancaster).

Assessed valuations during the period increased in all but three districts, Plymouth showing a decline of 9.6 percent, Harrison 26.6 percent, and Hamilton 43.2 percent. The other districts showed increases ranging from 6.1 percent (Mifflintown) to 200 percent (Lancaster).

The tax rate applied to assessed valuations showed increases in all districts with the exception of Hamilton, which had a decrease of 15 percent in 1943 compared with 1920. The other districts showed increases ranging from 18.1 percent (Carlisle) to 210 percent (Plymouth).

STATE GRANTS

Throughout this analysis the term "grants" is used to cover all appropriations by the General Assembly to the Department of Public Instruction for allocation among the various school districts of the Commonwealth on formulas prescribed by the General Assembly. In addition to these state appropriations, smaller federal grants to education for specific purposes, such as vocational training, are received by the Department of Public Instruction and distributed among the school districts along with state appropriations. The federal subsidy is small, amounting to only 2.4 percent of the combined state and federal educational grants in 1941-1942. Consequently, in this study the term "state grants" or "grants" is used to include federal, as well as state subsidies, for these purposes.

In 1920 the percentage of total revenue receipts of the eleven districts represented by grants ranged from 10.9 percent (McKeesport) to 43.9 percent (Harrison). In 1943 the percentage ranged between 11.4 percent (Donora) to 58.2 percent (Harrison).

The percentage of total revenues represented by grants for the entire period ranges between 12.2 percent (Lancaster) to 49.4 percent (Harrison).

II. EXPENDITURES 1920-1943

As was indicated in the previous section, the expenditures of school districts were materially affected by the numbers and types of pupils and teachers and by the payments for salaries of teachers.

CHANGES IN PUPIL ATTENDANCE—1920—1943

The following table shows average daily pupil attendance in the eleven districts for the peak year of attendance for each district, for 1920, and for 1943, as well as the percentage of decrease of attendance in 1943 from individual peak years.

TOTAL AVERAGE DAILY ATTENDANCE

Class of District	School District	Peak Year ¹	Average Daily Attendance			Percent of Change	
			1920	Peak Year ¹	1943	Peak Year Over 1920	1943 Below Peak Year ¹
2	Lancaster.....	1938	6,264	9,331	7,370	+ 38.0	-21.0
2	McKeesport.....	1934	6,217	11,138	8,512	+ 79.2	-23.6
3	Carlisle.....	1939	1,681	2,767	2,428	+ 64.6	-12.3
3	Donora.....	1933	2,171	3,574	2,376	+ 64.6	-33.5
3	Plymouth.....	1934	2,767	3,427	2,306	+ 23.9	-32.7
3	Susquehanna.....	1940	790	1,115	1,034	+ 41.1	- 7.3
4	Frankstown.....	1934	189	439	348	+132.3	-20.7
4	Hamilton.....	1926	339	431	220	+ 27.1	-49.0
4	Harrison.....	1940	190	253	227	+ 33.1	-10.3
4	Mifflintown.....	1936	213	357	153 ²	+ 67.6	-57.1 ²
4	Tionesta.....	1939	133	284	233	+113.5	-18.0

¹Peak year of combined average daily attendance for elementary and secondary schools.

²Includes only elementary pupils for 1943.

During the earlier years of increasing attendance the degree by which total attendance increased in each district varied sharply. The greatest percentage of increase occurred in the Frankstown District, where attendance in its peak year was 132.3 percent greater than in 1920. Plymouth showed the smallest increase between 1920 and its peak year—23.9 percent. These districts reached their peak of attendance in different years, due to population changes, consolidation of schools, and transfers of pupils from one district to another.

In every district after its peak year, a decline in attendance

began which continued steadily, although the degree of change from district to district has varied sharply. In fact, in 1943 three districts had smaller attendance than in 1920, the decreases in Hamilton, Mifflintown, and Plymouth being 35.1, 28.2, and 16.7 percent, respectively. In the other eight districts the 1943 attendance was greater than in 1920, the increase ranging from 9 percent (Lancaster) to 75.2 percent (Tionesta).

CHANGES IN NUMBERS OF TEACHERS—1920-1943

Accompanying increasing enrollments in the first half of the period came increases in numbers of teachers, varying materially from district to district. Generally, fourth-class districts did not show an increase in numbers of teachers commensurate with increases in enrollment, with the exception of the Mifflintown District, where attendance increased 67.6 percent compared with increase in teachers of 85.7 percent. On the other hand, the larger districts showed more rapid increase in numbers of teachers than in pupil attendance. The only exception was McKeesport, where attendance increased 79.2 percent, while the number of teachers increased only 49.6 percent (due to a relatively low pupil-teacher ratio in 1920).

During the years of declining attendance, following the individual peak year in each district, the decreases in numbers of teachers were not proportionate to decreases in numbers of pupils in any of the districts. Summarizing, in the years of increasing attendance, six of the districts showed declines in pupil-teacher ratios, indicating that the number of teachers was expanding faster than attendance, while five districts showed increases in the pupil-teacher ratio. On the other hand, in the later years of declining attendance all districts showed declines in the pupil-teacher ratios, indicating that in every instance the number of teachers did not decline proportionately to the decline in attendance.

The following table shows the number of teachers by districts for 1920, for the individual peak attendance year, and for 1943, as well as the percent of change:

TOTAL NUMBER OF TEACHERS—BY KEY YEARS

Class of District	School District	Peak Year ¹	Number of Teachers			Percent of Change	
			1920	Peak Year ¹	1943	Peak Year ¹ Over 1920	1943 From Peak Year ¹
2	Lancaster.....	1938	178	391	337	+119.7	-13.8
2	McKeesport.....	1934	242	362	340	+ 49.6	- 6.1
3	Carlisle.....	1939	54	93	99	+ 72.2	+ 6.5
3	Donora.....	1933	67	128	104	+ 91.0	-18.7
3	Plymouth.....	1934	64	105	98	+ 64.1	- 6.7
3	Susquehanna.....	1940	27	39	44	+ 44.4	+12.8
4	Frankstown.....	1934	14	14	13	....	- 7.1
4	Hamilton.....	1926	17	16	15	- 5.9	- 6.2
4	Harrison.....	1940	10	11	12	+ 10.0	+ 9.1
4	Mifflintown.....	1936	7	13	6 ²	+ 85.7	-53.8 ²
4	Tionesta.....	1939	7	10	11	+ 42.9	+10.0

¹Peak year of combined average daily attendance for elementary and secondary schools.

²Includes only elementary school teachers for 1943.

CHANGES IN PUPIL-TEACHER RATIOS—1920-1943

These changes in pupil attendance and in numbers of teachers over the period produced sharp variations in pupil-teacher ratios. In 1920 pupil-teacher ratios ranged from 13.5 pupils per teacher (Frankstown) to 43.2 (Plymouth). Generally, the larger districts had higher ratios than fourth class districts. With the exception of Mifflintown, the highest fourth class ratio was 19.9 (Hamilton), while in second and third class districts the lowest ratio was 25.7 (McKeesport).

Pupil-teacher ratios were lower in the individual peak attendance years than in 1920 in six districts and higher in five. After the peak years, the pupil-teacher ratio fell in all districts. By 1943, in fact, all districts showed smaller ratios than in the peak years, with declines ranging from 3.3 percent (Mifflintown) to 45.4 percent (Hamilton). During 1943, because of the war, ratios showed wide variations, ranging from a low of 14.7 (Hamilton) to a high of 26.8 (Frankstown), both fourth class districts. In 1943 eight districts showed ratios below 25, whereas in 1920 only four showed such small ratios.

The decline in pupil-teacher ratios in 1943 below those of the peak years are of special significance in view of the steady decline in attendance during this period. These sharp declines were due to the fact that pupil attendance decreased at a more rapid rate than numbers of teachers.

The following table shows pupil-teacher ratios by districts for 1920, for the individual peak attendance years, and for 1943, as well as the percent of change:

PUPIL-TEACHER RATIOS—BY KEY YEARS

Class of District	School District	Peak Year ¹	Pupil-Teacher Ratios			Percent of Change	
			1920	Peak Year ¹	1943	Peak Year ¹ Over 1920	1943 From Peak Year ¹
2	Lancaster.....	1938	35.2	23.8	21.9	— 32.4	— 8.0
2	McKeesport.....	1934	25.7	30.8	25.0	+ 19.8	—18.8
3	Carlisle.....	1939	31.1	29.8	24.5	— 4.2	—17.8
3	Donora.....	1933	32.4	27.9	22.8	— 13.9	—18.3
3	Plymouth.....	1934	43.2	32.6	23.5	— 24.5	—27.9
3	Susquehanna.....	1940	29.3	28.6	23.5	— 2.4	—17.8
4	Frankstown.....	1934	13.5	31.4	26.8	+132.6	—14.6
4	Hamilton.....	1926	19.9	26.9	14.7	+ 35.2	—45.4
4	Harrison.....	1940	19.0	23.0	18.9	+ 21.1	—17.8
4	Mifflintown.....	1936	30.4	27.5	26.6	— 9.5	— 3.3
4	Tionesta.....	1939	19.0	28.4	21.2	+ 49.5	—25.4

¹Peak year of combined average daily attendance for elementary and secondary schools.

The past quarter century represents three distinct economic periods. The first (1920 to 1930) was a period of post-war prosperity, the second period (1931 to 1939) covered the most serious depression in history. The third is the current war period (1940 to 1943).

The following table shows the *average* pupil-teacher ratio by the three economic periods. It will be noted that, with the exception of Frankstown, Harrison, and Tionesta, each district showed declining pupil-teacher ratios over the period as a whole:

AVERAGE PUPIL-TEACHER RATIOS—BY ECONOMIC PERIODS

School District	1920 to 1930	1931 to 1939	1940 to 1943	1920 to 1943
Lancaster.....	30.1	25.1	22.3	26.3
McKeesport.....	28.2	28.9	26.8	28.2
Carlisle.....	31.9	30.0	26.7	30.0
Donora.....	30.2	28.7	24.8	28.7
Plymouth.....	37.5	30.4	25.7	32.3
Susquehanna.....	32.4	28.4	25.8	29.4
Frankstown.....	27.1	28.6	27.8	27.8
Hamilton.....	24.3	23.6	18.0	23.1
Harrison.....	20.6	23.9	21.3	21.9
Mifflintown ¹	32.0	25.6	25.3	28.4
Tionesta.....	22.1	27.8	22.3	24.3

¹High school discontinued in 1937.

CHANGES IN COMPOSITION OF PUPIL ATTENDANCE AND TEACHERS—1920-1943

A factor in the reduction of the pupil-teacher ratio, particularly in later years, was the shift in pupil attendance from elementary to higher schools. In 1920 the predominant attendance was in elementary schools. The percentage of pupils in elementary schools in 1920 ranged from 67.1 percent (Mifflintown) to 94.3 percent (Susquehanna). In the peak attendance years the percentage in all districts declined, ranging from 46.5 percent (Mifflintown) to 85.2 percent (Hamilton).

The next three tables show the changes in elementary and secondary school attendance and the percent of each to the total:

CHANGES IN AVERAGE DAILY ATTENDANCE—BY KEY YEARS
ELEMENTARY SCHOOLS

Class of District	School District	Peak Year ¹	Average Daily Attendance			Percent of Change	
			1920	Peak Year ¹	1943	Peak Year ¹ From 1920	1943 From Peak Year ¹
2	Lancaster.....	1938	5,370	5,137	3,925	- 4.3	-23.6
2	McKeesport.....	1934	5,024	7,317	4,871	+ 45.6	-33.4
3	Carlisle.....	1939	1,322	1,381	1,302	+ 4.5	- 5.7
3	Donora.....	1933	1,915	1,950	934	+ 1.8	-52.1
3	Plymouth.....	1934	2,591	2,361	1,474	- 8.9	-37.6
3	Susquehanna.....	1940	745	619	576	- 16.9	- 6.9
4	Frankstown.....	1934	189	439	348	+132.3	-20.7
4	Hamilton.....	1926	309	367	169	+ 18.8	-54.0
4	Harrison.....	1940	152	192	174	+ 26.3	- 9.4
4	Mifflintown.....	1936	143	166	153	+ 16.1	- 7.8
4	Tionesta.....	1939	95	129	105	+ 35.8	-18.6

¹Peak year of combined average daily attendance for elementary and secondary schools.

CHANGES IN AVERAGE DAILY ATTENDANCE—BY KEY YEARS
SECONDARY SCHOOLS

Class of District	School District	Peak Year ¹	Average Daily Attendance			Percent of Change	
			1920	Peak Year ¹	1943	Peak Year ¹ Over 1920	1943 From Peak Year ¹
2	Lancaster.....	1938	894	4,194	3,445	+ 369.1	-17.9
2	McKeesport.....	1934	1,193	3,821	4,871	+ 220.3	+27.5
3	Carlisle.....	1939	359	1,386	1,126	+ 286.1	-18.8
3	Donora.....	1933	256	1,556	1,442	+ 507.8	- 7.3
3	Plymouth.....	1934	176	866	832	+ 392.0	- 3.9
3	Susquehanna.....	1940	45	496	458	+1002.2	- 7.7
4	Frankstown.....	1934	...	...	...	.....	...
4	Hamilton.....	1926	30	64	51	+ 113.3	-20.3
4	Harrison.....	1940	38	61	53	+ 60.5	-13.1
4	Mifflintown.....	1936	70	191	...	+ 172.9	...
4	Tionesta.....	1939	38	155	128	+ 307.9	-17.4

¹Peak year of combined average daily attendance for elementary and secondary schools.

PERCENT OF TOTAL AVERAGE DAILY ATTENDANCE
IN
ELEMENTARY AND SECONDARY SCHOOLS—BY KEY YEARS

Class of District	School District	Elementary Attendance			Secondary Attendance		
		1920	Peak Year ¹	1943	1920	Peak Year ¹	1943
2	Lancaster.....	85.7	55.1	53.3	14.3	44.9	46.7
2	McKeesport.....	80.8	65.7	57.2	19.2	34.3	42.8
3	Carlisle.....	78.6	49.9	53.6	21.4	50.1	46.4
3	Donora.....	88.2	55.6	39.3	12.8	44.4	60.7
3	Plymouth.....	93.6	68.9	63.9	16.4	31.1	36.1
3	Susquehanna.....	94.3	55.5	55.7	15.6	44.5	44.3
4	Frankstown.....	100.0	100.0	100.0	...	...	...
4	Hamilton.....	91.2	85.2	76.8	8.8	14.8	23.2
4	Harrison.....	80.0	75.9	76.7	20.0	24.1	23.3
4	Mifflintown.....	67.1	46.5	100.0	32.9	53.5	...
4	Tionesta.....	71.4	45.4	45.1	28.6	54.6	54.9

¹Peak year of combined average daily attendance for elementary and secondary schools.

The number of teachers also changed materially between 1920 and 1943. In the peak attendance years the number of elementary teachers increased over 1920 in seven districts, decreased in two, and remained unchanged in two. In most districts in 1943 there were fewer elementary teachers than in either the peak years or 1920.

CHANGES IN NUMBER OF TEACHERS
IN
ELEMENTARY SCHOOLS—BY KEY YEARS

Class of District	School District	Peak Year ¹	Number of Teachers			Percent of Change	
			1920	Peak Year ¹	1943	Peak Year ¹ From 1920	1943 From Peak Year ¹
2	Lancaster.....	1938	142	180	156	+26.7	-13.3
2	McKeesport.....	1934	201	250	200	+24.4	-20.0
3	Carlisle.....	1939	39	40	42	+ 2.6	+ 5.0
3	Donora.....	1933	53	71	43	+39.6	-39.4
3	Plymouth.....	1934	57	80	61	+40.4	-23.7
3	Susquehanna.....	1940	23	20	21	-13.0	+ 5.0
4	Frankstown.....	1934	14	14	13	...	- 7.1
4	Hamilton.....	1926	14	12	10	-14.3	-16.7
4	Harrison.....	1940	8	11	7	+37.5	-36.4
4	Mifflintown.....	1936	4	5	6	+25.0	+20.0
4	Tionesta.....	1939	4	4	4	...	...

¹Peak year of combined average daily attendance for elementary and secondary schools.

The number of secondary teachers in districts which had secondary schools throughout the period was much greater during the peak attendance years than in 1920, increasing from 33.3 percent (Hamilton) to 486.1 percent (Lancaster). This

trend continued to 1943 in all districts, except Lancaster and Carlisle. The percentage increase in numbers of teachers from the peak year to 1943 ranged from 8 percent (Plymouth) to 25 percent (McKeesport, Hamilton, and Harrison). Lancaster and Carlisle showed decreases of 14.2 and 20.8 percent, respectively.

CHANGES IN NUMBER OF TEACHERS
IN
SECONDARY SCHOOLS—BY KEY YEARS

Class of District	School District	Peak Year ¹	Number of Teachers			Percent of Change	
			1920	Peak Year ¹	1943	Peak Year ¹ From 1920	1943 From Peak Year ¹
2	Lancaster.....	1938	36	211	181	+486.1	-14.2
2	McKeesport.....	1934	41	112	140	+173.2	+25.0
3	Carlisle.....	1939	15	53	42	+253.3	-20.8
3	Donora.....	1933	14	53	61	+278.6	+15.1
3	Plymouth.....	1934	7	25	27	+257.1	+ 8.0
3	Susquehanna.....	1940	4	19	23	+375.0	+21.1
4	Frankstown.....	1934	0	0	0	....	....
4	Hamilton.....	1926	3	4	5	+ 33.3	+25.0
4	Harrison.....	1940	2	4	5	+100.0	+25.0
4	Mifflintown.....	1936	3	8	..	+166.7	....
4	Tionesta.....	1939	3	6	7	+100.0	+16.7

¹Peak year of combined average daily attendance for elementary and secondary schools.

The greater increase in numbers of secondary than of elementary teachers resulted in a larger percentage of teachers in the secondary schools, both in the peak attendance years and in 1943. The percentage of elementary teachers declined correspondingly, as shown in the following table:

PERCENT OF ELEMENTARY AND SECONDARY TEACHERS TO
TOTAL NUMBER OF TEACHERS—BY KEY YEARS

Class of District	School District	Elementary Teachers			Secondary Teachers		
		1920	Peak Year ¹	1943	1920	Peak Year ¹	1943
2	Lancaster.....	79.8	46.0	46.3	20.2	54.0	53.7
2	McKeesport.....	83.1	69.1	58.8	16.9	30.9	41.2
3	Carlisle.....	72.2	43.0	50.0	27.8	57.0	50.0
3	Donora.....	79.1	57.3	41.3	20.9	42.7	58.7
3	Plymouth.....	89.1	76.1	69.3	10.9	23.9	30.7
3	Susquehanna.....	85.2	51.3	47.7	14.8	48.7	52.3
4	Frankstown.....	100.0	100.0	100.0	...	...	...
4	Hamilton.....	82.4	75.0	66.7	17.6	25.0	33.3
4	Harrison.....	80.0	73.3	58.3	20.0	26.7	41.7
4	Mifflintown.....	57.1	38.5	100.0	42.9	61.5	...
4	Tionesta.....	57.1	40.0	36.4	42.9	60.0	63.6

¹Peak year of combined average daily attendance for elementary and secondary schools.

The degree of change in attendance and in numbers of teachers varied in the different districts. Consequently, pupil-teacher ratios also differed. During the peak attendance years elementary pupil-teacher ratios were lower than in 1920 in five districts, while in secondary schools they were higher in all but two districts. In 1943 all but Frankstown, Harrison, and Tionesta showed decreases from 1920 in elementary pupil-teacher ratios and all but Plymouth and Harrison showed decreases from the peak attendance years. Pupil-teacher ratios in secondary schools, on the other hand, showed increases in all districts except Lancaster and Harrison.

COMPARISON OF PUPIL-TEACHER RATIO
FOR ELEMENTARY AND SECONDARY SCHOOLS

Class of District	School District	Peak Year ¹	1920		Peak Year ¹		1943	
			Elementary	Secondary	Elementary	Secondary	Elementary	Secondary
2	Lancaster	1938	37.7	24.8	28.5	19.9	26.0	19.0
2	McKeesport	1934	25.0	29.1	29.3	34.1	24.4	34.8
3	Carlisle	1939	33.9	23.9	34.5	26.2	31.0	26.8
3	Donora	1933	36.1	18.3	27.5	29.4	21.7	23.6
3	Plymouth	1934	45.4	25.1	29.5	34.6	34.2	30.8
3	Susquehanna	1940	32.4	11.3	31.0	26.1	27.4	19.9
4	Frankstown	1934	13.5	... ²	31.4	... ²	26.8	... ²
4	Hamilton	1926	22.1	10.0	30.6	16.0	16.9	10.3
4	Harrison	1940	19.0	19.0	17.5	15.3	24.9	10.6
4	Mifflintown	1936	35.7	23.3	33.2	23.9	25.5	... ²
4	Tionesta	1939	13.8	12.7	32.3	25.8	26.3	21.3

¹Peak year of combined average daily attendance for elementary and secondary schools.
²Elementary schools only.

Increases in pupil-teacher ratios of secondary schools were largely due to the fact that in 1920 the ratios were comparatively low, the lowest being 10 in Hamilton and the highest 29.1 in McKeesport. Naturally, districts where secondary school attendance was very low could not maintain a satisfactory pupil-teacher ratio. Consequently, the subsequent increase in numbers of pupils did not require a proportionate increase in teachers.

In all districts, with the exception of McKeesport and Donora, (and Plymouth during the peak year only) pupil-teacher ratios in the secondary schools were lower than in elementary schools during each period.

TEACHERS' SALARY PAYMENTS—1920-1943

Despite the fact that peak numbers of teachers were reached before 1943 in all districts, except Carlisle, Susquehanna, and Harrison, the peak of teachers' salary payments occurred in 1943 for all districts with the exception of Hamilton, Lancaster, and Plymouth, where the peak years were 1922, 1940, and 1942, respectively. In Lancaster the 1940 peak was due to a change in the method of paying teachers. In 1939 that district adopted a system of paying teachers in twelve equal installments instead of the previous ten-month basis. The expenditures of 1940, consequently, include teachers' salary payments for 14 months instead of 12. In Hamilton the early peak year was due to the fact that population, pupil attendance, and numbers of teachers had been declining over the entire 24-year period. In fact, the population of Hamilton has declined 33 percent since 1920.

Since 1943 was the peak year for teachers' salary payments in most districts, it may be well to analyze the reasons for the increases. It will be noted from the following table that increases in teachers' salary payments for 1943 over 1920 ranged from 54.5 percent (Mifflintown) to 292.7 percent (Tionesta). (The Hamilton District is excluded because of its unusually early peak year). During the same period the percentage of increases in numbers of teachers was only about one-third of the increases in teachers' salary payments. The change in total numbers of teachers between 1920 and 1943 ranged from a decrease of 14.3 percent in Mifflintown to an increase of 89.3 percent in Lancaster (the decrease in Mifflintown was due to the discontinuation of the junior high school in 1937). Teachers' salary payments, however, increased 54.5 percent in Mifflintown and 255.9 percent in Lancaster during the same period.

TOTAL TEACHERS' SALARY PAYMENTS—BY KEY YEARS

School District	Peak Year ¹	Teachers' Salary Payments			Percent of Change	
		1920	Peak Year ¹	1943	Peak Year ¹ Over 1920	1943 Over Peak Year ¹
Lancaster	1938	\$174,375	\$665,256	\$620,581	+281.5	- 6.7
McKeesport	1934	274,906	547,879	651,572	+ 99.2	+18.9
Carlisle	1939	43,417	128,835	143,602	+196.7	+11.5
Donora	1933	55,405	180,639 ²	190,152	+225.5	+ 5.3
Plymouth	1934	51,240	138,465	152,658	+170.2	+10.3
Susquehanna	1940	19,134	58,433	65,078	+205.4	+11.4
Frankstown	1934	7,327	9,753	13,188	+ 33.1	+35.2
Hamilton	1926	16,172	17,157	15,325	+ 6.1	-10.7
Harrison	1940	5,789 ³	11,400	13,714	+124.4	+20.3
Mifflintown	1936	4,428	16,058	6,841 ⁴	+262.6	-57.4 ⁴
Tionesta	1939	4,032	13,203	15,834	+227.5	+19.9

¹Peak year of combined average daily attendance for elementary and secondary schools.

²1932

³1921

⁴Elementary schools only in 1943.

Factors in the sharp increases in teachers' salary payments were higher average teachers' salaries and the shift from elementary to secondary teachers, who receive higher salary ranges. In elementary schools, with the exception of the McKeesport, Plymouth, and Hamilton Districts, the 1943 teachers' salary payments were in excess of those in the peak attendance years, increases ranging from 0.9 percent in McKeesport to 35.7 percent in Harrison. The secondary schools, however, with the exception of Lancaster and Hamilton Districts, showed greater increases in teachers' salary payments, ranging from 3.2 percent in Harrison to 51.7 percent in Plymouth.

TEACHERS' SALARY PAYMENTS—ELEMENTARY SCHOOLS—BY KEY YEARS

School District	Peak Year ¹	Teachers' Salary Payments			Percent of Change	
		1920	Peak Year ¹	1943	Peak Year From 1920 ¹	1943 From Peak Year ¹
Lancaster	1938	\$121,952	\$295,210	\$270,407	142.1	- 8.4
McKeesport	1934	186,872	331,045	334,151	77.2	+ 0.9
Carlisle	1939	28,480	55,608	59,902	95.3	+ 7.7
Donora	1933	43,795	95,739 ³	.....⁴	118.6	...
Plymouth	1934	43,150	100,912	95,678	133.9	- 5.2
Susquehanna	1940	16,194	27,530	29,600	70.0	+ 7.5
Frankstown	1934	7,327	9,753	13,188	33.1	+35.2
Hamilton	1926	12,876	11,487	10,453	- 10.8	- 9.0
Harrison	1940	4,192 ²	6,000	8,141	43.1	+35.7
Mifflintown	1936	2,500	6,139	6,841	145.6	+11.4
Tionesta	1939	2,470	4,005	4,897	62.1	+22.3

¹Peak year of combined average daily attendance for elementary and secondary schools.

²Includes special.

³1932—figures for 1933 not reported.

⁴Not reported.

TEACHERS' SALARY PAYMENTS—SECONDARY SCHOOLS—BY KEY YEARS

School District	Peak Year ¹	Teachers' Salary Payments			Percent of Change	
		1920	Peak Year ¹	1943	Peak Year From 1920	1943 From Peak Year
Lancaster.....	1938	\$52,423	\$370,046	\$350,174	605.9	— 5.4
McKeesport.....	1934	88,034	216,834	317,421	146.3	+46.4
Carlisle.....	1939	14,937 ²	73,227	83,700	390.2	+14.3
Donora.....	1933	11,610	84,900 ³	.....⁴	631.3	....
Plymouth.....	1934	8,090	37,553	56,980	364.2	+51.7
Susquehanna.....	1940	2,940	30,903	35,478	1051.1	+14.8
Frankstown.....	1934	....	....	....	....	....
Hamilton.....	1926	3,296	5,670	4,872	72.0	-14.1
Harrison.....	1940	1,597 ⁵	5,400	5,573	238.1	+ 3.2
Mifflintown.....	1936	1,928	9,919	....	414.5	....
Tionesta.....	1939	1,562	9,198	10,937	488.9	+19.0

¹Peak year of combined average daily attendance for elementary and secondary schools.

²Includes special.

³1932—figures for 1933 not reported.

⁴Not reported.

⁵1921.

PERCENT OF ELEMENTARY AND SECONDARY TEACHERS' SALARY PAYMENTS TO TOTAL TEACHERS' SALARY PAYMENTS—BY KEY YEARS

School District	Elementary Teachers' Salary Payments			Secondary Teachers' Salary Payments		
	1920	Peak Year ¹	1943	1920	Peak Year ¹	1943
Lancaster.....	69.9	44.4	43.6	30.1	55.6	56.4
McKeesport.....	68.0	60.4	51.3	32.0	39.6	48.7
Carlisle.....	65.6	43.2	41.7	34.4	56.8	58.3
Donora.....	79.0	53.0 ²	....³	21.0	47.0 ²	....³
Plymouth.....	84.2	72.9	62.7	15.8	27.1	37.3
Susquehanna.....	84.6	47.1	45.5	15.4	52.9	54.5
Frankstown.....	100.0	100.0	100.0	....	....	....
Hamilton.....	79.6	67.0	68.2	20.4	33.0	31.8
Harrison.....	72.4	52.6	59.4	27.6	47.4	40.6
Mifflintown.....	56.5	38.2	100.0	43.5	61.8	....
Tionesta.....	61.3	30.3	30.9	38.7	69.7	69.1

¹Peak year of combined average daily attendance for elementary and secondary schools.

²1932.

³Not reported.

In comparing increases in teachers' salary payments with numbers of teachers, it is apparent that salary payments increased at a higher rate than numbers of teachers in both elementary and secondary schools in all districts. In elementary schools, however, the increase in salary payments was much greater proportionately than in secondary schools. Therefore, a material increase in the average salaries of elementary teachers and an increase in the number of secondary teachers, who are compensated at a higher rate than the elementary teachers, resulted in substantial increases in teachers' salary payments.

CURRENT OPERATING EXPENDITURES—1920-1943

Teachers' salary payments constituted about 65 percent of the current operating expenditures of the districts through the entire period. Consequently, the trend of current operating expenditures closely followed teachers' salary payments. Current operating expenditures in six of the eleven districts reached their peak in 1943, one in 1942, one in 1941, and one in 1940. Mifflintown reached its peak in 1930 and Hamilton in 1924. Accompanying the increases in teachers' salary payments were increases in costs of plant operation and maintenance. On the whole, operating expenditures increased steadily from 1920 to 1943 in practically all districts. The only exception was between 1933 and 1935, when the General Assembly, due to prevailing economic conditions, permitted salary reductions of 10 percent for all school employees, Act of April 29, 1933 (P. L. 69).

The following table shows the increase in current operating expenditures from 1920 to 1943. It will be noted that the Hamilton District, due to its declining population and pupil attendance, had the lowest increase (14.2 percent), while the greatest increase (210.3 percent) was in the Susquehanna District.

CURRENT OPERATING EXPENDITURES—1920-1943

Class of District	School District	1920	1943	Percent of Increase
2	Lancaster	\$289,090	\$877,370	203.5
2	McKeesport	463,577	1,011,069	118.1
3	Carlisle	76,487	218,013	185.0
3	Donora	97,509	295,858	203.4
3	Plymouth	85,337	227,977	167.1
3	Susquehanna	35,652	110,624	210.3
4	Frankstown	11,006	29,431	167.4
4	Hamilton	23,623	26,975	14.2
4	Harrison	9,839	25,433	158.5
4	Mifflintown	8,328	15,346	84.4
4	Tionesta	7,524	22,426	198.1

COST OF INSTRUCTION—1920-1943

Cost of instruction constitutes the major item of operating costs of school districts. Consequently, this item of expenditure was the major factor in determining current operating expenditures. Table XII in the Appendix shows the costs of in-

struction for the eleven districts from 1920 to 1943. The following table shows the percent increase of this item from 1920 to 1943:

PERCENT OF INCREASE IN COST OF INSTRUCTION
1943 Over 1920

Lancaster.....	234.2	Frankstown.....	181.0
McKeesport.....	118.5	Hamilton.....	— .4
Carlisle.....	302.5	Harrison.....	84.6
Donora.....	239.7	Mifflintown.....	93.6
Plymouth.....	171.5	Tionesta.....	206.9
Susquehanna.....	252.2		

It will be noted that the percent of increase in cost of instruction was greater than in current operating expenditures for most districts.

The following tabulation shows per pupil cost of instruction for the years 1920, 1930, 1939, and 1943. The large increase in per pupil cost indicates that the increase in numbers of pupils was not the major reason for increased costs of instruction.

COST OF INSTRUCTION PER PUPIL—BY KEY YEARS

Class of District	School District	1920	1930	1939	1943
2	Lancaster.....	\$33.15	\$73.75	\$86.38 ¹	\$94.14
2	McKeesport.....	56.15	70.25	73.02	89.63
3	Carlisle.....	33.25	43.16	53.11	69.63
3	Donora.....	30.33	59.97	58.19	94.14
3	Plymouth.....	22.29	47.78	47.95	72.62
3	Susquehanna.....	27.60	56.09	50.65	74.26
4	Frankstown ²	40.72 ²	32.24 ²	32.18 ²	43.46 ²
4	Hamilton.....	58.13	54.93	57.88	89.19
4	Harrison.....	42.02	51.94	50.11	64.92
4	Mifflintown.....	30.70	52.33	37.81	47.26
4	Tionesta.....	43.37	53.71	52.53	75.97

¹Adjusted to comprise teachers' salaries earned in 1939, but paid in 1940.

²Does not include tuition paid by one district to another district for instruction of non-resident pupils.

PERCENT OF CHANGE IN COST OF INSTRUCTION PER PUPIL 1920-1943

Class of District	School District	1930 From 1920	1939 From 1920	1943 From 1920
2	Lancaster.....	+122.5	+160.6	+184.0
2	McKeesport.....	+ 25.0	+ 30.0	+ 59.6
3	Carlisle.....	+ 29.8	+ 59.7	+109.4
3	Donora.....	+ 97.7	+ 91.8	+210.4
3	Plymouth.....	+114.4	+115.1	+225.8
3	Susquehanna.....	+103.2	+ 83.5	+169.0
4	Frankstown.....	- 20.8	- 21.0	+ 6.7
4	Hamilton.....	- 5.5	- .4	+ 53.4
4	Harrison.....	+ 23.6	+ 19.2	+ 54.5
4	Mifflintown.....	+ 70.4	+ 23.2	+ 53.9
4	Tionesta.....	+ 23.8	+ 21.1	+ 75.2

It will be noted from the above tabulation that per pupil costs have been constantly increasing in all districts with the exception of Hamilton and Frankstown. The decreases in Hamilton and Frankstown Districts during the first two periods were due to more rapid declines in numbers of teachers than in attendance, while the increases of the more recent period were due to a reversal of these trends.

OPERATION AND MAINTENANCE OF PLANT—1920-1943

Next to instruction costs, expense of operation and maintenance of plant constitutes the largest item of current operating expenditures. In 1920 this item ranged from 8 percent of the current operating expenditures (Harrison) to 20.7 percent (Plymouth). In 1943 the cost of this item ranged from 4.6 percent of current operating expenditures (Frankstown) to 16.6 percent (Susquehanna).

The following table shows the amounts spent by each district in 1920 and 1943 for operation and maintenance of plant and the percent of the total operating expenditures these amounts represent as well as the percent of increase from 1920 to 1943:

COST OF OPERATION AND MAINTENANCE OF PLANT—1920-1943

School District	1920		1943		Percent of Increase 1943 Over 1920
	Amount	Percent of Total Operating Expenditures	Amount	Percent of Total Operating Expenditures	
Lancaster.....	\$53,311	18.4	\$109,632	12.5	105.6
McKeesport.....	70,302	15.2	155,283	15.4	120.9
Carlisle.....	11,464	15.0	27,301	12.5	138.1
Donora.....	19,414	19.9	48,749	16.5	151.1
Plymouth.....	17,659	20.7	31,290	13.7	77.2
Susquehanna.....	5,503	15.4	18,354	16.6	233.5
Frankstown.....	1,106	10.0	1,349	4.6	22.0
Hamilton.....	2,204	9.3	3,823	14.2	73.5
Harrison.....	784	8.0	2,420	9.5	208.7
Mifflintown.....	1,255	15.1	1,289	8.4	2.7
Tionesta.....	1,019	13.5	2,948	13.1	189.3

It will be noted that cost of operation and maintenance of plant did not increase in the same degree as instruction costs or total operating expenditures. Consequently, costs of opera-

tion and maintenance of plant constituted a smaller percentage of total operating expenditures for most districts in 1943 than in 1920.

DEBT SERVICE CHARGES—1920-1943

Debt service charges include all payments of interest and state tax on all debt, as well as repayment of principal on bonded debt, whether paid annually to sinking funds or retired directly out of the general funds. Throughout the entire period debt service charges in second and third class districts were continually increasing, and, consequently, were a major item in total expenditures. Of fourth class districts Hamilton is the only one in which debt service charges constitute an important item in total expenditures throughout the period. In other fourth class districts debt service charges fluctuated and in recent years have been declining steadily. The increase since 1920 in debt service charges for second and third class districts materially affected their financial operations. Table II in the Appendix shows debt service charges for the past 24 years for all districts included in this study. The following table indicates the relation of debt service charges to total expenditures:

PERCENT OF DEBT SERVICE TO TOTAL EXPENDITURES—BY KEY YEARS
(EXCLUSIVE OF CAPITAL OUTLAYS)

Class of District	School District	1920	1930	1939	1943
2	Lancaster.....	18.0	22.5	24.5	20.2
2	McKeesport.....	9.6	13.8	13.1	12.0
3	Carlisle.....	8.4	13.6	13.1	13.8
3	Donora.....	17.3	16.5	19.6	15.2
3	Plymouth.....	7.9	13.0	17.1	12.5
3	Susquehanna.....	8.1	15.7	18.0	11.1
4	Frankstown.....	1.6	12.4	1.4	.1
4	Hamilton.....	11.8	8.2	6.5	4.4
4	Harrison.....	.4	0	0	0
4	Mifflintown.....	3.1	1.3	4.7	8.0
4	Tionesta.....	1.0	4.9	.6	5.0

It will be noted that debt service charges constituted a greater proportion of total operating expenditures in 1943 than in 1920 in seven of the districts and a smaller proportion in three. This was caused more frequently by greater proportionate

increases in current operating expenditures than in debt service charges. The Harrison District alone had no debt service charges in 1943. However a reversal of this trend seems indicated by a comparison of the figures for 1943 with those for 1939.

CAPITAL OUTLAYS—1920-1943

In addition to operating expenditures each district reported varying amounts for capital outlays during this period, ranging from \$13,323 (Harrison) to \$4,336,903 (Lancaster). Capital outlays were much less than operating expenditures, especially in the smaller districts, and had no bearing on the operating surpluses or deficits, since they are not considered as operating expenditures. However, most of the capital outlays were financed from bond issues, as shown in a later section of this report, and, since debt service charges, including repayment of principal, are part of operating expenditures, capital outlays affected operating surpluses and deficits indirectly.

Table V of the Appendix shows total capital outlays from 1920 to 1943 for each district. The following table shows a summary of those outlays by the three economic periods. It will be noted that with the exception of McKeesport, Harrison, Mifflintown, and Tionesta, most capital outlays occurred during the period of expansion (1920 to 1930). On the other hand, only McKeesport and Tionesta spent a material portion of the total capital outlays during the current war period (1940 to 1943).

REPORTED CAPITAL OUTLAYS—BY ECONOMIC PERIODS

Class of District	School District	1920 to 1930	1931 to 1939	1940 to 1943	Total 1920 to 1943
2	Lancaster.....	\$2,599,135	\$1,674,428	\$63,340	\$4,336,903
2	McKeesport.....	1,762,994	662,535	1,177,158	3,602,687
3	Carlisle.....	431,983	122,794	9,352	564,129
3	Donora.....	614,808	193,261	22,934	831,003
3	Plymouth.....	448,829	111,107	675	560,611
3	Susquehanna.....	268,984	73,851	12,061	354,896
4	Frankstown.....	33,631	10,229	483	44,343
4	Hamilton.....	40,997	7,632	46	48,675
4	Harrison.....	6,117	5,578	1,628	13,323
4	Mifflintown.....	2,227	21,290	807	24,324
4	Tionesta.....	39,335	19,751	69,181	128,267

III. REVENUES—1920-1943

Revenue receipts followed closely increased operating expenditures. Peaks of revenue receipts for six of the eleven districts were reached either in 1942 or 1943. In the case of McKeesport, Carlisle, Susquehanna, and Frankstown, the peaks in revenue receipts came in 1943, while in Harrison and Tionesta the peaks were reached in 1942. The other districts reached their peaks in different years. In Donora and Mifflintown the peaks were reached in 1930, while in Plymouth it was reached in 1931. Hamilton reached its peak in 1934. The reason for Hamilton's early peak was its declining population and school attendance. The 1930 peak in Donora was due to unusually large miscellaneous receipts in that year. In Mifflintown the 1930 peak was caused by receipt of a large amount of delinquent tuition. Mifflintown abandoned its high school in 1937 and thereafter sent its high school pupils to adjoining districts. Consequently, the loss of tuition receipts accounted for the decrease in revenues. The settlement in 1931 of a large delinquent tax account with the Plymouth District threw the revenues for that year out of line with other years.

Increased revenues were accompanied by increased tax yields and state grants and by increases in tuition payments for non-resident pupils. Increased tax collections did not reach their peaks in the same years as total revenue receipts, indicating a proportionately greater increase in the other two sources of revenue. Higher tax collections were produced primarily by increased tax rates or valuations.

ASSESSED VALUATIONS OF REAL ESTATE

Assessed valuations during the entire period fluctuated materially, with much of the fluctuation due to arbitrary changes in the rates of assessment.¹ In eight of the districts assessed valuations were higher in 1943 than in 1920, with increases ranging from 6.1 percent (Mifflintown) to 199.5 percent (Lan-

¹See Table VI in the Appendix.

caster). The three districts which had valuations lower in 1943 than in 1920 were Hamilton, Harrison, and Plymouth, with decreases of 43.2, 26.6, and 9.6 percent respectively.

The large increase in Lancaster was caused by an arbitrary change in the rate of assessment in 1928. Between 1920 and 1927, assessed valuations had increased at a gradual rate. In 1928 they suddenly increased from \$38,504, 237 to \$104,766,050, an increase of 172 percent. This unprecedented increase was effected by a change in the basis of assessment, which was 33 $\frac{1}{3}$ percent of the "true valuation" in 1927 and 85 percent in 1928, according to the report of the Secretary of the Board of School Directors. In 1943 assessed valuations in Lancaster had declined to \$90,721,550, but were 199.5 percent higher than in 1920.

The fluctuations in assessed valuations were frequently offset by changes in the tax rates. In Lancaster the rate was reduced from 18 $\frac{1}{2}$ mills in 1927 to 8 mills in 1928, the year in which assessed valuations increased 172 percent. In Harrison, where assessed valuations declined 26.6 percent over the period, the tax rate was increased 100 percent, while in Plymouth a decline in valuations of 9.6 percent was accompanied by an increase of 210 percent in the tax rate. In all the other districts (except Hamilton where both declined) assessed valuations and tax rates increased in 1943 over 1920.

The following table shows assessed valuations in each district during 1920, 1930, 1939, and 1943, and the percent of change from 1920:

ASSESSED VALUATIONS—1920-1943

Class of District	School District	1920	1930	1939	1943	Percent of Change From 1920
2	Lancaster	\$30,285,805	\$107,945,010	\$89,729,500	\$90,721,550	+199.5
2	McKeesport.	33,433,850	50,623,375	54,663,700	55,927,975	+ 67.2
3	Carlisle.	4,535,877	10,632,155	10,805,155	11,187,203	+146.6
3	Donora	6,175,940	11,921,940	10,619,050	10,528,170	+ 70.4
3	Plymouth.	6,087,684	7,272,378	5,670,182	5,506,617	- 9.5
3	Susquehanna.	2,742,660	3,155,786	2,836,035	3,368,440	+ 22.8
4	Frankstown.	720,000	1,117,813	1,079,602	1,074,058	+ 49.1
4	Hamilton.	613,454	474,639	356,980	349,053	- 43.2
4	Harrison.	435,463	371,544	322,568	319,634	- 26.6
4	Mifflintown.	342,018	372,340	368,700	363,130	+ 6.1
4	Tionesta.	153,576	200,655	212,491	211,383	+ 37.6

TAX RATES—1920—1943

Material fluctuations in the tax rates throughout the period were caused as in the case of Lancaster, partly by arbitrary changes in the rates of assessments.¹ In 1920 tax rates in nine districts ranged from 8 mills per one dollar of assessed valuation (Lancaster) to 16 mills (Donora). In the other two districts they were 25 mills (Tionesta) and 40 mills (Hamilton). By 1943 tax rates had increased in all districts except Hamilton (which had the highest rate in 1920), with the result that only two districts had rates under 16 mills. In nine districts 1943 tax rates ranged from 17 mills (McKeesport and Mifflintown) to 35 mills (Tionesta), while in two districts the rates were 10½ mills (Lancaster) and 13 mills (Carlisle). Lancaster had the lowest tax rate of the eleven districts in both 1920 and 1943—8 mills and 10½ mills respectively. A rate of 40 mills, set by the Hamilton District was the highest rate in 1920 as well as during the entire twenty-four year period. In 1943, however, the highest rate was 35 mills in Tionesta.

The percent of increase in tax rates from 1920 to 1943 ranged from 18.1 percent in Carlisle to 210 percent in Plymouth. It is interesting to note that Carlisle, with the second lowest tax rate in 1943 and the lowest percent of increase in 1943 over 1920, received approximately 7 percent of its revenue receipts from a special trust fund established in 1909 by Charles Lytle Lamberton for high school educational purposes. In addition, assessed valuations in Carlisle increased 146 percent in 1943 over 1920, the greatest percent of increase over the period with the exception of Lancaster. Plymouth, on the other hand, with the third from highest rate in 1943 and the greatest percentage increase in tax rate in 1943 over 1920, was badly handicapped by a decline in valuations of 24 percent between 1929 (the peak year) and 1943.

¹See Table VI in the Appendix.

The following table shows the tax rates during 1920, 1930, 1939, and 1940 and the percentages of change from 1920:

TAX RATES (MILLS)—1920-1943

Class of District	School District	1920	1930	1939	1943	Percent of Change From 1920
2	Lancaster	8	8	10.5	10.5	+ 31.5
2	McKeesport	11.5	16.5	15	17	+ 47.8
3	Carlisle . . . . .	.11	12	12	13	+ 18.1
3	Donora	16	23	25	26	+ 62.5
3	Plymouth	10	25	31	31	+210.0
3	Susquehanna	10	25	23	23	+130.0
4	Frankstown	15	17	16	18	+ 20.0
4	Hamilton	40	40	35	34	- 15.0
4	Harrison	10	16	22	20	+100.0
4	Mifflintown	14	15	17	17	+ 21.4
4	Tionesta	25	35	25	35	+ 40.0

TAX LEVIES—1920-1943

Adjustments in tax rates resulted in fluctuating annual tax levies, but not in the same degree as adjustments in valuations. The following tables show the amount of taxes levied during 1920, 1930, 1939, and 1943 and the percent of change from 1920:

TOTAL TAX LEVIES—1920-1943—BY KEY YEARS

Class of District	School District	1920	1930	1939	1943
2	Lancaster	\$256,565	\$899,955	\$1,041,745	\$952,576
2	McKeesport	398,123	861,556	819,972	950,793
3	Carlisle	54,185	150,575	160,446	184,294
3	Donora	98,815	307,515	299,426	312,687
3	Plymouth	60,877	206,635	214,638	212,233
3	Susquehanna	27,427	94,915	81,869	97,479
4	Frankstown	10,800	23,603	22,390	24,357
4	Hamilton	25,446	21,226	15,438	14,596
4	Harrison	4,687	7,652	9,602	9,048
4	Mifflintown	5,006	8,261	9,507	9,293
4	Tionesta	4,025	9,333	6,849	9,783

PERCENT OF CHANGE IN TAX LEVY—1920-1943

Class of District	School District	1930 From 1920	1939 From 1920	1943 From 1920
2	Lancaster	+250.8	+306.	+271.3
2	McKeesport	+116.4	+106.	+138.8
3	Carlisle	+178.0	+196.3	+240.3
3	Donora	+210.9	+202.7	+216.1
3	Plymouth	+239.4	+252.5	+248.6
3	Susquehanna	+246.1	+198.5	+255.4
4	Frankstown	+118.5	+107.3	+125.5
4	Hamilton	- 16.6	- 39.3	- 42.6
4	Harrison	+ 63.3	+104.9	+ 93.0
4	Mifflintown	+ 65.0	+ 89.9	+ 85.6
4	Tionesta	+131.9	+ 70.2	+143.1

In second and third class districts, with the exception of Plymouth, the trend in tax collections followed that in revenue receipts. In Plymouth and in all the fourth class districts, peaks in tax collections were reached much before the peaks in revenue receipts. This was due to the fact that state grants to fourth class districts increased during the period while those to second and third class districts remained roughly the same.

GRANTS—1920-1943

As is shown by Table IX (Appendix), in second and third-class districts, with the exception of Plymouth and Susquehanna, the relation of grants to total current revenues was about the same in 1943 as in 1920. In Plymouth and Susquehanna and in all fourth class districts there were greater proportionate increases in grants than in total current receipts. This factor was material in fourth class districts. For example, in the Hamilton District grants constituted only 14.6 percent of total current receipts in 1920, while in 1943 this item increased to 44.4 percent. Similar variations, but not to the same extent, existed in other fourth class districts.

The following table shows grants as percentages of total current receipts for each of the three economic periods, as well as the average for the entire 24-year period. It will be noted that larger percentages of current revenues were derived from this source in fourth class districts than in second and third class. In Harrison state grants were 49.4 percent of current revenues for the entire 24-year period and 57.4 percent for the period 1940 to 1943.

PERCENTAGES OF TOTAL REVENUES DERIVED FROM STATE GRANTS—BY ECONOMIC PERIODS

Class of District	School District	1920 to 1930	1931 to 1939	1940 to 1943	Total
2	Lancaster.....	12.4	12.0	12.2	12.2
2	McKeesport.....	12.0	13.4	12.4	12.7
3	Carlisle.....	14.7	15.1	16.1	15.2
3	Donora.....	12.7	13.7	12.1	13.0
3	Plymouth.....	22.3	26.7	26.2	24.8
3	Susquehanna.....	14.8	23.0	22.9	20.1
4	Frankstown.....	20.8	23.6	27.0	23.3
4	Hamilton.....	23.4	34.8	39.9	29.7
4	Harrison.....	43.0	50.7	57.4	49.4
4	Mifflintown.....	26.0	41.0	43.2	35.2
4	Tionesta.....	25.2	35.6	40.0	32.9

It is interesting to note that on an average fourth-class districts received approximately 20 percent more in grants throughout the entire period than did second-class districts and third-class districts received 5 percent more than second-class districts.

By relating grants to numbers of teachers and pupil attendance, thereby reducing such grants to a per pupil and per teacher basis, the greater reliance by third and fourth-class districts, particularly the latter, on state grants becomes much more evident, as shown in the next two tables:

GRANTS PER PUPIL IN AVERAGE DAILY ATTENDANCE—BY ECONOMIC PERIODS

Class of District	School District	1920 to 1930	1931 to 1939	1940 to 1943	Total	Percent of Increase 1940 to 1943 Over 1920 to 1930
2	Lancaster	\$11.16	\$14.81	\$17.76	\$13.79	59.1
2	McKeesport	11.88	13.30	15.34	13.06	29.1
3	Carlisle	10.50	11.57	15.35	11.85	46.2
3	Donora	10.50	12.48	15.05	11.97	43.3
3	Plymouth	13.01	19.68	25.88	17.53	98.9
3	Susquehanna	9.90	19.42	26.32	16.53	165.9
4	Frankstown	12.40	14.59	23.78	15.19	91.7
4	Hamilton	19.23	27.29	40.24	24.73	109.3
4	Harrison	31.66	41.63	57.98	40.62	83.1
4	Mifflintown	15.30	32.18	44.45	25.13	190.5
4	Tionesta	20.69	28.28	39.69	27.78	91.8

GRANTS PER TEACHER—BY ECONOMIC PERIODS

Class of District	School District	1920 to 1930	1931 to 1939	1940 to 1943	Total	Percent of Increase 1940 to 1943 Over 1920 to 1930
2	Lancaster	\$336.18	\$371.03	\$395.17	\$363.18	17.5
2	McKeesport	334.74	384.89	410.63	368.62	22.7
3	Carlisle	334.99	347.76	410.12	355.93	22.4
3	Donora	317.39	358.55	372.95	343.50	17.5
3	Plymouth	488.40	597.65	664.05	566.71	40.0
3	Susquehanna	320.40	551.99	679.91	486.87	112.2
4	Frankstown	335.97	417.44	660.94	422.35	96.7
4	Hamilton	467.64	645.15	722.35	570.28	54.5
4	Harrison	651.77	993.16	1,233.13	889.75	89.2
4	Mifflintown	489.26	823.15	1,048.93	712.73	114.4
4	Tionesta	458.32	786.47	884.80	674.08	93.1

While grants per teacher and per pupil varied with the size of the district, it will be observed that the districts which received higher per teacher and pupil state grants have lower

pupil-teacher ratios. For example, the Harrison District had the highest per teacher and per pupil grants for the entire period, but had the lowest pupil-teacher ratio. Tionesta received the next highest grants per teacher and per pupil, but had the third lowest pupil-teacher ratio. The Hamilton District, ranking third in per teacher and per pupil grants, had the second lowest pupil-teacher ratio. On the other hand, the Carlisle District, ranking ninth in grants per pupil and per teacher, was ninth from the bottom in pupil-teacher ratio. The only exception was in the Plymouth District, which maintained the highest pupil-teacher ratio and received rather high grants per pupil and per teacher.

Grants include reimbursements to the districts for several items of expenditure, such as teachers' salary payments, transportation, closed schools, etc. Most of these items, with the exception of transportation, are included under the classification of expense of instruction. It is, therefore, interesting to compare the grants with cost of instruction. It will be noted from the following table that the average percentage of grants to cost of instruction for the entire 24-year period ranged from 19.9 percent (McKeesport) to 80.5 percent (Harrison). For the period 1940 to 1943 the Harrison District received grants 1.8 percent greater than the cost of instruction to the District. This was partially due to the large expenditures for transportation of pupils by that District, reimbursement for which was included in total grants.

GRANTS AS PERCENTAGES OF COST OF INSTRUCTION—BY ECONOMIC PERIODS

Class of District	School District	1920 to 1930	1931 to 1939	1940 to 1943	1920 to 1943
2	Lancaster.....	19.5	20.4	19.5	19.9
2	McKeesport.....	18.6	20.0	18.8	19.2
3	Carlisle.....	23.4	22.8	24.7	23.5
3	Donora.....	20.6	23.4	20.0	21.6
3	Plymouth.....	35.4	39.9	40.1	38.3
3	Susquehanna.....	24.6	38.3	40.3	33.9
4	Frankstown.....	33.4	29.6	38.5	32.9
4	Hamilton.....	35.0	53.2	57.9	44.6
4	Harrison.....	62.7	88.2	101.8	80.5
4	Mifflintown.....	37.1	54.4	57.0	48.0
4	Tionesta.....	41.6	57.9	62.4	53.2

It is apparent that districts receiving comparatively smaller grants showed very slight changes in the percentage of grants to cost of instruction during the three economic periods, while those receiving larger grants showed material increases throughout the period.

PER CAPITA TAXES

From time to time each district levied a per capita tax ranging from \$1.00 to \$5.00. By 1943 Lancaster and McKeesport (both second-class districts) had abandoned this tax. The reports filed by the school districts with the State Department of Public Instruction seldom show a breakdown between per capita and real estate tax collections. It was, therefore, impossible to segregate the collection of the two taxes for the period. However, in 1943 the nine districts which levied a per capita tax reported segregated levies and collections of the two taxes. An analysis of the separate collections of the per capita and real estate taxes for 1943, shown in the following table, discloses that in all districts the percentage of per capita taxes collected is less than the percentage of real estate taxes collected. It is also apparent that smaller districts collected a greater percentage of revenues from the per capita tax levy than larger districts. The Donora and Plymouth Districts were the only districts where the per capita tax collections produced less than 50 percent of the levy.

It will be noted that the per capita tax yielded a comparatively small percentage of total tax collections, ranging from 5.7 percent (Donora) to 26.9 percent (Mifflintown).

PER CAPITA AND REAL ESTATE TAX COLLECTIONS—1943

Class of District	School District	Per Capita Tax			Real Estate Tax		
		Collection	Percent of Levy Collected	Percent of Total Current Tax Collections	Collection	Percent of Levy Collected	Percent of Total Tax Collections
3	Carlisle.....	\$29,876	76.9	17.3	\$142,606	98.0	82.7
3	Donora.....	16,240	41.6	5.7	268,994	98.2	94.3
3	Plymouth.....	13,858	33.4	8.6	148,026	86.7	91.4
3	Susquehanna.....	16,858	84.3	18.4	74,571	96.3	81.6
4	Frankstown.....	2,768	55.1	13.3	18,029	93.2	86.7
4	Hamilton.....	1,444	52.9	12.9	9,735	82.1	87.1
4	Harrison.....	1,914	72.1	26.6	5,292	82.8	73.4
4	Mifflintown.....	2,014	64.6	26.9	5,475	88.7	73.1
4	Tionesta.....	1,720	72.1	21.7	6,211	84.0	78.3

OPERATING SURPLUSES AND DEFICITS—1920-1943

Fourth class districts generally were able over the entire period to balance their financial operations better than the second and third class districts. The exceptions were McKeesport and Carlisle (second-class) and Donora (third-class), which showed operating surpluses for the entire period. Although the Lancaster District had the poorest record in balancing its financial operations, with seventeen years showing deficits, yet over the entire period it produced a total operating deficit of only \$266,175 or about 1.5 percent of total operating expenditures for the period. McKeesport and Carlisle, on the other hand, had operating surpluses in 16 out of the 24 years, ending with substantial net operating surpluses for the entire period.

Fourth class districts, generally speaking, had few operating deficit years and all of them over the entire period produced surpluses. The Tionesta District had the best record in this respect with only four years of small deficits and showed a net operating surplus for the entire 24-year period of \$58,135, about 18 percent of its total operating expenditures for the period.

It can, therefore, be stated that the districts receiving the greatest amount of grants relied on local revenues to a much less degree than the other districts. The only exception was the Plymouth District which, though receiving higher grants than other third class districts, was faced by financial difficulties, due primarily to poor tax collections.

The reports of the school districts filed with the Department of Public Instruction do not contain sufficient data to permit determination of methods used by the districts to finance operating deficits and capital outlays. This is particularly true because the proceeds of bond issues are frequently intermingled with the general funds. The following table shows, in a general way, the methods used by each district to finance capital outlays and operating deficits for the entire period through bond

issues, non-revenue receipts, and federal P. W. A. grants¹. The operating surpluses and deficits and capital outlays had a direct bearing on the bonds sold during the period.

FINANCIAL EFFECT OF OPERATIONS—1920-1943—BY DISTRICTS

Class of District	School District	Operating Surplus or Deficit	Capital Outlays	Bonds Issued ²	P.W.A. Grants	Non-Revenue Receipts
2	Lancaster	— \$266,175	\$4,366,903	\$3,866,495	\$619,594	\$245,001
2	McKeesport	+ 340,755	3,602,687	2,722,258	588,458	96,399
3	Carlisle	+ 120,366	564,129	410,068	26,000	14,398
3	Donora	+ 196,539	831,003	654,276	.....	23,455
3	Plymouth	— 99,718	560,611	507,413	41,458	6,007
3	Susquehanna	+ 20,504	354,896	305,322	21,071	83,313
4	Frankstown	+ 30,692	44,343	16,031	.....	2,264
4	Hamilton	+ 19,716	48,675	25,000	.....	5,217
4	Harrison	+ 17,025	13,323	.....	.....	.....
4	Mifflintown	+ 12,597	24,324	14,335	.....	1,565
4	Tionesta	+ 58,135	128,267	25,500	.....	48,339
	Totals	+\$450,436	\$10,509,161	\$8,546,698	\$1,296,581	\$525,958

¹These federal grants for construction purposes (not to be confused with the small federal educational grants) were made on a 45-55 percent matching basis, the Federal government putting up 55 percent, as outright grants, and advancing the balance as long-term loans, if desired by the school district.

²It is reported unofficially that this item includes bonds in the sum of \$100,000 which were authorized, but never issued.

IV DEBT—1920-1943

It will be noted that in the Lancaster District over the 24-year period reported capital outlays amounted to \$4,336,903 and the operating deficit to \$266,175, a total of \$4,603,078, which according to the reports was financed by sale of bonds amounting to \$3,866,495,¹ P.W.A. grants in the sum of \$619,594, and by other non-recurring revenue receipts of \$245,000, making a total of \$4,731,090. McKeesport District's capital outlays of \$3,602,687 were financed by sale of bonds in the sum of \$2,722,258, by P.W.A. grants of \$588,458, with the balance coming from the general fund surplus of the period. In the Donora District, capital outlays of \$831,000 were financed by sale of bonds in the sum of \$654,276, with the balance from the operating surplus. The Plymouth District financed its deficits and capital outlays by bond issues and P.W.A. grants. On the other hand, the Harrison District financed all capital outlays entirely from current revenues. The Tionesta District's capital outlays of \$128,267 were financed by bond issues of \$25,500, by \$48,339 non-recurring revenue receipts, (including \$39,068 recovered on fire insurance policies), and the balance by the general fund surplus.

During the 24-year period the eleven districts sold bonds in the sum of \$8,546,698 (including premiums). The bond sales ranged from none in the Harrison District to \$3,666,495 in the Lancaster District. All districts, with the exception of Hamilton and Harrison, increased their total net bonded debt and net debt during the period. The short term floating debt, on the other hand, was reduced in six districts, remained the same in one, and in four showed increases, with the larger increases in the Lancaster and Plymouth Districts.

¹See footnote 2 on page 44.

The following tables show the changes in net bonded debt, floating debt, and total net debt between 1920 and 1943:

CHANGES IN NET DEBT

Class of District	School District	Change in Net Bonded Indebtedness	Change in Floating Debt	Change in Total Net Debt
2	Lancaster	+\$1,340,138	+\$197,915	+\$1,538,053
2	McKeesport	+ 1,110,630	- 15,000	+ 1,095,630
3	Carlisle	+ 244,000	- 9,500	+ 234,500
3	Donora	+ 236,700	- 25,753	+ 210,947
3	Plymouth	+ 108,489	+ 105,788	+ 214,277
3	Susquehanna	+ 80,808	+ 4,566	+ 85,374
4	Frankstown	+ 1,460	.....	+ 1,460
4	Hamilton	- 9,223	+ 4,454	- 4,769
4	Harrison .....	.....	- 1,590	- 1,590
4	Mifflintown	+ 5,335	- 3,126	+ 2,209
4	Tionesta	+ 12,961	- 664	+ 12,297

TOTAL NET DEBT

School District	1920	1943	Percent of Change
Lancaster	\$756,200	\$2,294,253	+203
McKeesport	448,587	1,544,217	+244
Carlisle	104,500	339,000	+224
Donora	253,660	464,607	+ 83
Plymouth	88,000	302,277	+243
Susquehanna	20,422	105,796	+418
Frankstown .....	.....	1,460	...
Hamilton	16,273	11,504	- 29
Harrison	1,844	.....	...
Mifflintown	8,126	10,335	+ 27
Tionesta	1,700	13,997	+722

CONCLUSIONS

The basic factor which determines public school costs is the number of pupils attending school. During the period 1920 to 1943 there was a steady increase in school attendance in most districts covered in this survey for the first 14 to 18 years. Thereafter, there has been a steady decline, accentuated since 1942 by war conditions. The increase in attendance naturally resulted in increase in number of teachers and in expansion of the school plants. If, however, pupil attendance were the only controlling factor in operating costs, it would be expected that operating expenditures would follow the trend of attendance. Such, however, has not been the case, for expenditures increased at a much greater rate than attendance and continued to increase even after attendance declined sharply. This situation was due to several causes: (1) increases in average of teachers' salaries, (2) a greater proportion of pupils and teachers in secondary schools (particularly in the later years of the period), where teachers' salaries range higher, (3) a greater increase in all districts in number of teachers than in pupils during the years of rising attendance and, in many districts, in years of declining attendance a less than proportionate decrease in numbers of teachers compared with the decline in attendance, resulting in constantly lower pupil-teacher ratios.

While most districts were able to meet these increasing operating costs from current revenues, a balance was achieved only by material increases in tax levies, in grants, or in both. In second and third class districts necessary additional revenues came from increased tax collections between 1920 and 1943, ranging from 143 percent in the McKeesport District to 291 percent in the Lancaster District.

While tax collections increased in all but one of the fourth class districts, the increases were not as great as in districts of the other classes. This was due to the fact that fourth class districts have received greater and increasing proportions of their revenues from grants.

The increases in tax collections in fourth class districts ranged from 85 percent (Mifflintown) to 154 percent (Frankstown). Increases in grants in fourth class districts ranged from 196 percent (Hamilton) to 347 percent (Frankstown). In second and third class districts, increases in grants ranged from 139 percent in the Lancaster District (second-class) to 471 percent in the Susquehanna District (third-class).

In 1943 a substantial portion of current revenues in fourth class districts came from grants and ranged from 34 percent (Frankstown) to 58.2 (Harrison), while in second and third class districts grants provided a much smaller percentage of current revenues, ranging from 11.4 percent (Donora) to 28.7 percent (Plymouth).

While these larger grants to fourth class districts enabled them to show a more favorable balance between current revenues and current expenditures, it has also resulted in more expensive pupil-teacher ratios for these districts than for second and third class districts. This does not necessarily mean that pupil-teacher ratios were entirely determined by grants, since some fourth class districts had too small attendance to maintain higher pupil-teacher ratios in periods of declining attendance. Nevertheless, the fact that these grants under the formula of allocation are on a basis which encourages lower pupil-teacher ratios in at least the borderline districts and that districts receiving proportionately higher grants per pupil and per teacher were those maintaining the lower pupil-teacher ratios would indicate that these grants or the method of allocating them have appreciable effects on pupil-teacher ratios.

Nevertheless, the sharp declines in attendance were a major factor, as is evidenced by the fact that second and third-class districts also had material reductions in pupil-teacher ratios during the period of declining attendance. Consequently, even if the post-war period should produce increased attendance, it would appear that any increase in pupils that might reasonably be expected would not require a proportionate increase in teachers.

It can, therefore, be assumed that most districts should be able to continue to balance their current operating expenditures at their present rates of income and even to reduce expenditures, if attendance does not increase, assuming that no further obligations are imposed on them. Unless the post-war period brings sharp reductions in assessed valuations, it would appear from the trends of the past decade that most districts can maintain their present level of tax collections without material change in tax rates. This is particularly true of the districts which rely on local revenues to a greater degree than on state grants.

The high percentage of grants to the fourth-class districts, considered in this survey, together with relative stability in valuations, should produce operating surpluses in the future, thereby requiring lower revenues.

The Plymouth District, a coal mining region, had justifiable difficulty in balancing its fiscal operations, despite large increases in both grants and in tax levies. A survey of the School District of Scranton which constituted a previous report of the Joint State Government Commission (published May, 1944), disclosed that the Scranton District suffered from the same difficulties. It is apparent that the areas strictly dependent upon coal mining will require special consideration if they are to continue to operate reasonable school programs.

With the exception of Plymouth none of the districts covered by this survey indicated any special characteristics which would distinguish one type of industrial community from another or industrial communities from agricultural communities. Consequently, it appears from this survey that, given proper administration, the only districts which may encounter serious difficulty in the future are those in the coal mining regions, particularly those which cannot readily develop diversified industrial activities as their coal properties are depleted with the years.

TABLES

All data in the following tables were derived from the annual reports of the Schools Districts as submitted to the Department of Public Instruction.

All tables used in the text and in the following pages of this report were prepared from these official sources by the Pennsylvania Economy League, Inc.

TABLE I
SELECTED SCHOOL DISTRICTS
CURRENT RECEIPTS—1920-1943

Year Ending June 30	Second Class		Third Class				Fourth Class				
	Lancaster City	McKeesport City	Carlisle Borough	Donora Borough	Plymouth Borough	Susquehanna Township	Frankstown Township	Hamilton Township	Harrison Township	Mifflintown Borough	Tionesta Borough
1920.....	\$314,514	\$472,421	\$86,095	\$112,528	\$79,042	\$33,032	\$12,601	\$27,431	\$8,613	\$8,904	\$7,549
1921.....	359,839	685,141	89,167	151,330	124,052	43,792	17,252	29,169	9,215	12,032	7,860
1922.....	382,375	717,856	105,945	280,622	136,617	45,675	8,291	36,980	11,573	13,638	10,324
1923.....	438,544	754,687	137,083	103,203	150,236	47,865	18,049	29,826	16,581	13,929	9,939
1924.....	590,622	788,391	148,054	234,194	204,424	59,562	19,423	37,702	14,679	17,065	10,761
1925.....	598,070	820,099	141,149	247,069	216,939	57,012	21,765	36,480	14,956	14,875	13,750
1926.....	731,004	904,926	156,179	278,253	206,852	66,721	23,335	33,842	14,339	14,612	14,492
1927.....	835,084	918,069	172,403	313,334	216,134	70,696	24,877	38,242	14,834	20,496	15,739
1928.....	967,495	946,357	173,566	349,012	204,314	71,054	25,076	31,637	17,021	16,831	18,562
1929.....	991,344	1,045,543	192,094	287,046	228,577	94,143	27,486	32,958	15,678	18,579	22,002
1930.....	1,032,105	1,058,087	200,159	386,893	227,898	105,811	31,641	31,243	15,768	31,551	16,385
Total 1920-1930...	\$7,240,996	\$9,111,577	\$1,601,894	\$2,743,484	\$1,995,085	\$695,363	\$229,796	\$365,510	\$153,257	\$182,512	\$147,363
1931.....	\$1,206,843	\$1,095,608	\$205,331	\$354,862	\$300,250	\$101,515	\$29,144	\$30,223	\$17,699	\$22,076	\$16,044
1932.....	1,171,630	1,086,143	200,545	324,125	259,536	85,682	27,434	28,767	16,195	24,978	18,813
1933.....	1,059,299	976,333	185,745	298,702	239,993	75,719	22,783	24,326	15,133	21,597	16,745
1934.....	1,036,215	908,656	181,870	282,558	232,730	76,631	23,361	22,864	17,756	25,001	16,095
1935.....	1,103,198	1,004,829	181,895	293,879	212,380	88,045	22,571	21,348	16,098	20,186	16,394
1936.....	1,034,055	1,127,326	191,512	246,014	236,696	85,724	24,288	26,603	18,305	25,209	17,582
1937.....	1,166,676	1,142,079	201,516	316,402	239,156	87,818	26,217	31,004	19,363	21,542	19,026
1938.....	1,141,564	1,114,971	211,615	296,981	236,311	96,118	23,006	27,110	18,735	15,734	18,693
1939.....	1,228,359	1,070,799	239,433	339,630	257,047	105,685	26,287	26,839	23,454	17,110	21,878
Total 1931-1939...	\$10,147,839	\$9,526,744	\$1,799,462	\$2,753,153	\$2,187,304	\$802,937	\$225,091	\$239,084	\$162,738	\$193,433	\$161,270
1940.....	\$1,187,712	\$1,125,089	\$234,857	\$317,450	\$271,248	\$111,953	\$28,220	\$28,566	\$22,908	\$16,440	\$21,677
1941.....	1,184,929	1,070,638	231,945	308,162	231,202	113,356	29,209	25,729	18,812	15,753	21,647
1942.....	1,162,012	1,199,733	262,303	361,810	285,141	132,192	36,824	26,966	27,992	18,875	27,775
1943.....	1,124,822	1,231,786	263,149	348,189	280,454	132,767	37,764	27,240	26,920	19,080	26,155
Total 1940-1943...	\$4,659,475	\$4,627,246	\$992,254	\$1,335,611	\$1,068,045	\$490,268	\$132,017	\$108,501	\$96,632	\$70,148	\$97,254
Grand Total.....	\$22,048,310	\$23,265,567	\$4,393,610	\$6,832,248	\$5,277,229	\$1,988,568	\$586,904	\$713,095	\$412,627	\$446,093	\$405,887

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TABLE II
SELECTED SCHOOL DISTRICTS
DEBT SERVICE CHARGES—1920-1943

Year Ending June 30	Second Class		Third Class				Fourth Class				
	Lancaster City	McKeesport City	Carlisle Borough	Donora Borough	Plymouth Borough	Susquehanna Township	Frankstown Township	Hamilton Township	Harrison Township	Mifflintown Borough	Tionesta Borough
1920.....	\$63,376	\$49,500	\$7,053	\$20,329	\$7,342	\$3,143	\$180	\$3,168	\$40	\$262	\$74
1921.....	46,775	66,380	7,849	19,801	10,318	5,314	..	8,085	120	694	74
1922.....	55,204	87,465	7,970	26,660	9,050	4,795	299	3,313	183	704	107
1923.....	65,779	99,294	7,790	30,819	8,954	13,533	202	2,767	453	1,155	161
1924.....	94,948	98,257	10,366	30,736	19,810	3,061	254	2,673	187	967	189
1925.....	130,857	104,372	7,480	29,830	26,435	6,602	500	1,233	175	1,113	244
1926.....	164,145	104,622	22,944	37,631	25,655	10,065	217	172	63	1,090	571
1927.....	163,447	104,122	11,950	38,574	34,375	12,101	330	2,041	20	57	497
1928.....	192,823	54,234	25,857	37,342	26,410	12,121	345	2,339	43	..	495
1929.....	240,571	134,606	24,802	38,676	33,510	16,716	3,392	2,859	7	..	590
1930.....	241,801	144,194	25,738	53,570	33,435	16,707	3,466	2,480	..	48	624
Total 1920-1930...	\$1,459,726	\$1,047,046	\$159,799	\$363,968	\$235,294	\$104,158	\$9,185	\$31,130	\$1,291	\$6,090	\$3,626
1931.....	246,901	129,242	23,960	54,767	30,948	17,083	3,348	2,383	295	117	543
1932.....	98,938	156,596	24,217	55,956	29,050	26,160	1,208	2,000	503	245	1,495
1933.....	243,342	159,741	23,859	56,777	39,900	15,389	14	1,754	408	235	2,919
1934.....	241,671	138,920	23,569	54,918	37,100	15,610	97	1,546	316	135	5,270
1935.....	230,603	135,978	23,475	55,616	36,072	14,812	121	1,431	158	34	113
1936.....	247,300	138,571	25,833	61,370	37,700	14,255	225	1,664	62	265	113
1937.....	272,018	140,610	26,340	63,921	37,523	14,177	409	2,518	15	5,649	189
1938.....	270,332	135,235	27,642	60,695	41,515	20,018	1,056	1,863	..	768	118
1939.....	273,329	146,698	29,732	60,389	41,815	17,153	605	1,835	12	730	113
Total 1931-1939...	\$2,124,434	\$1,281,591	\$228,627	\$524,409	\$326,973	\$154,657	\$7,083	\$16,994	\$1,769	\$8,178	\$10,873
1940.....	\$258,879	\$155,169	\$33,929	\$59,219	\$29,785	\$15,289	\$1,414	\$1,947	..	\$563	\$113
1941.....	254,513	174,025	34,489	54,840	30,255	16,680	598	1,554	..	1,395	1,276
1942.....	246,457	197,339	35,747	57,776	29,381	15,191	553	1,380	12	1,340	2,735
1943.....	242,446	137,395	34,966	53,089	32,583	13,783	40	1,249	..	1,329	1,178
Total 1942-1943...	\$1,002,295	\$663,928	\$139,131	\$224,924	\$122,004	\$60,943	\$2,605	\$6,130	\$12	\$4,627	\$5,302
Grand Total.....	\$4,586,455	\$2,992,565	\$527,557	\$1,113,301	\$688,921	\$319,758	\$18,873	\$54,254	\$3,072	\$18,895	\$19,801

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TABLE III
SELECTED SCHOOL DISTRICTS
OPERATING EXPENDITURES—1920-1943.

Year Ending June 30	Second Class		Third Class				Fourth Class				
	Lancaster City	McKeesport City	Carlisle Borough	Donora Borough	Plymouth Borough	Susquehanna Township	Frankstown Township	Hamilton Township	Harrison Township	Mifflintown Borough	Tionesta Borough
1920.....	\$289,090	\$463,577	\$76,487	\$97,509	\$85,337	\$35,652	\$11,006	\$23,623	\$9,839	\$8,328	\$7,524
1921.....	368,383	566,566	89,177	133,403	101,577	36,172	17,249	29,217	10,785	10,098	8,429
1922.....	401,708	573,204	101,344	161,873	133,297	33,274	13,494	29,035	12,996	12,571	9,896
1923.....	497,061	631,423	115,339	161,567	134,006	46,742	15,986	27,462	14,268	12,409	10,312
1924.....	518,926	651,352	120,444	187,584	144,857	47,334	17,272	33,279	13,333	15,279	10,446
1925.....	496,711	718,328	124,512	222,098	161,792	53,119	17,305	30,561	13,954	13,832	11,687
1926.....	674,634	783,564	129,963	238,096	177,067	55,147	21,149	28,884	14,082	15,974	11,440
1927.....	667,169	789,347	138,706	252,108	190,142	57,188	20,226	29,293	14,127	17,895	11,138
1928.....	794,036	830,459	152,422	257,076	198,479	61,404	21,108	28,808	13,825	16,646	11,290
1929.....	806,708	853,136	137,508	267,150	218,900	86,568	22,109	28,100	17,564	20,562	11,842
1930.....	834,508	901,324	163,674	270,287	223,921	89,758	24,487	27,852	15,910	27,797	12,184
Total 1920-1930...	\$6,348,934	\$7,762,280	\$1,349,576	\$2,248,751	\$1,769,375	\$602,358	\$201,391	\$316,114	\$150,683	\$171,391	\$116,188
1931.....	\$852,586	\$942,806	\$169,247	\$283,525	219,279	\$82,290	\$24,094	\$29,202	\$15,425	\$27,348	\$12,888
1932.....	859,437	959,528	175,584	273,571	224,786	72,665	25,904	25,234	15,438	22,170	15,152
1933.....	854,091	832,500	171,336	252,517	220,553	72,211	22,728	21,271	14,696	21,409	12,250
1934.....	768,353	826,376	154,410	202,037	201,490	64,991	22,154	19,101	14,378	19,027	11,626
1935.....	782,320	849,999	154,854	219,310	208,831	64,667	21,732	20,891	14,577	19,821	13,786
1936.....	871,573	928,258	167,668	227,732	230,100	73,190	25,462	24,265	15,336	23,525	13,669
1937.....	903,037	921,318	176,425	212,678	236,145	73,072	25,503	24,559	18,060	14,278	15,885
1938.....	948,099	953,074	183,379	249,962	234,560	79,573	29,246	27,028	20,586	16,144	16,121
1939.....	843,964	969,625	196,783	248,268	203,122	78,086	25,771	26,239	19,991	14,962	18,752
Total 1931-1939...	\$7,683,460	\$8,183,484	\$1,549,686	\$2,169,600	\$1,978,866	\$660,745	\$222,594	\$217,790	\$148,487	\$178,684	\$130,129
1940.....	\$960,124	\$968,167	\$202,158	\$254,165	\$235,757	\$87,374	\$27,011	\$26,496	\$22,011	\$16,753	\$17,946
1941.....	937,126	1,000,788	208,070	274,322	238,338	87,977	27,875	25,366	21,770	15,341	20,356
1942.....	921,016	1,006,459	218,184	279,712	237,713	99,228	29,037	26,382	24,146	17,140	20,906
1943.....	877,370	1,011,069	218,013	295,858	227,977	110,624	29,431	26,975	25,433	15,346	22,426
Total 1940-1943...	\$3,695,636	\$3,986,483	\$846,425	\$1,104,057	\$939,785	\$385,203	\$113,354	\$105,219	\$93,360	\$64,580	\$81,634
Grand Total.....	\$17,728,030	\$19,932,247	\$3,745,687	\$5,522,408	\$4,688,026	\$1,648,306	\$537,339	\$639,123	\$392,530	\$414,655	\$327,951

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TABLE IV
SELECTED SCHOOL DISTRICTS
OPERATING SURPLUS OR DEFICIT—1920-1943

Year Ending June 30	Second Class		Third Class				Fourth Class				
	Lancaster City	McKeesport City	Carlisle Borough	Donora Borough	Plymouth Borough	Susquehanna Township	Frankstown Township	Hamilton Township	Harrison Township	Mifflintown Borough	Tionesta Borough
1920.....	- \$37,952	- \$40,656	+ \$2,555	- \$5,310	- \$13,637	- \$5,763	+ \$1,415	+ \$640	- \$1,266	+ \$314	- \$49
1921.....	- 55,319	+ 52,195	- 7,859	- 1,874	+ 12,157	+ 2,306	+ 3	- 8,133	- 1,690	+ 1,240	- 643
1922.....	- 74,537	+ 57,187	- 3,369	+ 92,089	- 5,730	+ 7,606	- 5,502	+ 4,632	- 1,606	+ 363	+ 321
1923.....	- 124,296	+ 23,970	+ 13,954	- 89,183	+ 7,276	- 12,410	+ 1,861	- 403	+ 1,860	+ 365	- 534
1924.....	- 23,252	+ 38,782	+ 17,244	+ 15,874	+ 39,757	+ 9,167	+ 1,897	+ 1,750	+ 1,159	+ 819	+ 126
1925.....	- 29,498	- 2,601	+ 9,157	- 4,859	+ 28,712	- 2,709	+ 3,960	+ 4,686	+ 827	- 70	+ 1,819
1926.....	- 107,775	+ 16,740	+ 3,272	+ 2,526	+ 4,130	+ 1,509	+ 1,969	+ 4,786	+ 194	- 2,452	+ 2,481
1927.....	+ 4,468	+ 24,600	+ 21,747	+ 22,652	- 8,383	+ 1,407	+ 4,321	+ 6,908	+ 687	+ 2,544	+ 4,104
1928.....	- 19,364	+ 61,664	- 4,713	+ 54,594	- 20,575	- 2,471	+ 3,623	+ 490	+ 3,153	+ 185	+ 6,777
1929.....	- 55,935	+ 57,801	+ 29,784	- 18,780	- 23,833	- 9,141	+ 1,985	+ 1,999	- 1,893	+ 1,983	+ 9,570
1930.....	- 44,204	+ 12,569	+ 10,747	+ 63,036	- 29,458	- 654	+ 3,688	+ 911	- 142	+ 3,706	+ 3,577
Total 1920-1930...	- \$567,664	+ \$302,251	+ \$92,519	+ \$130,765	- \$9,584	- \$11,153	+ \$19,220	+ \$18,266	+ \$1,283	+ \$5,031	+ \$27,549
1931.....	+ \$107,356	+ \$23,560	+ \$12,124	+ \$16,570	+ \$50,023	+ \$2,142	+ \$1,702	- \$1,362	+ \$1,979	- \$5,389	+ \$2,613
1932.....	+ 213,255	- 29,981	+ 744	- 5,402	+ 5,700	- 13,143	+ 322	+ 1,533	+ 254	+ 2,563	+ 2,166
1933.....	- 38,134	- 15,908	- 9,450	- 10,592	- 20,460	- 11,881	+ 41	+ 1,301	+ 29	- 47	+ 1,576
1934.....	+ 26,191	- 56,640	+ 3,891	+ 25,603	- 5,860	- 3,970	+ 1,110	+ 2,217	+ 3,062	+ 5,839	- 801
1935.....	+ 90,275	+ 18,852	+ 3,566	+ 18,953	- 32,523	+ 8,566	+ 718	- 974	+ 1,363	+ 331	+ 2,495
1936.....	- 84,818	+ 60,497	- 1,989	- 43,088	- 31,104	- 1,721	- 1,399	+ 674	+ 2,907	+ 1,419	+ 3,800
1937.....	- 8,379	+ 80,151	- 1,249	+ 39,803	- 34,512	+ 569	+ 305	+ 3,927	+ 1,288	+ 1,615	+ 2,952
1938.....	- 76,867	+ 26,662	+ 594	- 13,676	- 39,764	- 3,473	- 7,296	- 1,781	- 1,851	- 1,178	+ 2,454
1939.....	+ 111,066	- 45,524	+ 12,918	+ 30,973	+ 12,110	+ 10,446	- 89	- 1,235	+ 3,451	+ 1,418	+ 3,013
Total 1931-1939...	+ \$339,945	+ \$61,669	+ \$21,149	+ \$59,144	- \$118,535	- \$12,465	- \$4,586	+ \$4,300	+ \$12,482	+ \$6,571	+ \$20,268
1940.....	- \$31,291	+ \$1,753	- \$1,230	+ \$4,066	+ \$5,706	+ \$9,290	- \$205	+ \$121	+ \$897	- \$876	+ \$3,618
1941.....	- 6,710	- 104,175	- 10,614	- 21,000	- 37,391	+ 8,699	+ 736	- 1,191	- 2,958	- 983	+ 15
1942.....	- 5,461	- 4,065	+ 8,372	+ 24,322	+ 18,047	+ 17,773	+ 7,234	- 796	+ 3,834	+ 395	+ 4,134
1943.....	+ 5,006	+ 83,322	+ 10,170	- 758	+ 19,894	+ 8,360	+ 8,293	- 984	+ 1,487	+ 2,405	+ 2,551
Total 1940-1943...	- \$38,456	- \$23,165	+ \$6,698	+ \$6,630	+ \$6,256	+ \$44,122	+ \$16,058	- \$2,850	+ \$3,260	+ \$941	+ \$10,318
Grand Total.....	- \$266,175	+ \$340,755	+ \$120,366	+ \$196,539	- \$99,718	+ \$20,504	+ \$30,692	+ \$19,716	+ \$17,025	+ \$12,543	+ \$58,135

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TABLE V
SELECTED SCHOOL DISTRICTS
CAPITAL OUTLAYS—1920-1943

Year Ending June 30	Second Class		Third Class				Fourth Class				
	Lancaster City	McKeesport City	Carlisle Borough	Donora Borough	Plymouth Borough	Susquehanna Township	Frankstown Township	Hamilton Township	Harrison Township	Mifflintown Borough	Tionesta Borough
1920.....	\$51,590	\$15,497	\$556	\$19,540	\$21,562	\$.....	\$....	\$....	\$....	\$282	\$....
1921.....	3,226	276,936	1,671	156,853	327	.....	....	....	....	160	....
1922.....	3,822	193,706	858	30,466	.....	8,665	....	....	....	99	....
1923.....	5,977	223,509	.....	2,347	7,500	48,134	....	272	26	....	....
1924.....	192,165	152,114	1,655	3,086	157,392	.....	6,064	....	56	....	2,746
1925.....	568,404	109,314	7,553	9,802	48,357	100	5,855	98	83	....	796
1926.....	334,219	37,068	16,683	26,344	9,820	31,947	417	174	88	....	12,816
1927.....	29,765	82,756	173,457	118,226	23,887	1,714	3,923	39,222	361	....	226
1928.....	497,656	134,555	207,143	11,586	167,598	20,869	....	1,046	170	....	6,598
1929.....	838,994	334,552	6,850	3,897	12,386	153,615	12,348	185	....	890	13,879
1930.....	73,317	200,987	15,557	232,661	.....	3,940	5,024	....	5,333	796	2,274
Total 1920-1930..	\$2,599,135	\$1,762,994	\$431,983	\$614,808	\$448,829	\$268,984	\$33,631	\$40,997	\$6,117	\$2,227	\$39,335
1931.....	\$7,401	\$18,892	\$7,330	\$174,485	\$....	\$1,000	\$19	\$52	\$4,007	\$320	\$131
1932.....	82,073	184,360	19,389	5,225	.....	.....	427	....	....	33	3,714
1933.....	163,920	58,930	311	532	7,106	.....	....	....	....	....	201
1934.....	7,164	32,934	1,329	1,034	.....	.....	7,828	....	57	1,957	551
1935.....	12,040	27,588	724	648	.....	734	100	3,121	....	114	697
1936.....	150,491	20,566	24,467	2,938	23,213	2,774	239	....	63	16,903	359
1937.....	674,415	51,822	60,435	1,774	78,542	35,267	210	117	637	1,963	10,626
1938.....	559,732	40,177	601	5,210	2,246	20,191	....	372	274	....	515
1939.....	17,192	227,266	8,208	1,415	.....	13,885	1,406	3,970	540	....	2,957
Total 1931-1939..	\$1,674,428	\$662,535	\$122,794	\$193,261	\$111,107	\$73,851	\$10,229	\$7,632	\$5,578	\$21,290	\$19,751
1940.....	\$57,117	\$821,410	\$5,979	\$3,965	\$....	\$3,729	\$145	\$18	\$842	\$....	\$345
1941.....	1,988	341,792	2,799	4,576	.....	5,898	....	....	34	....	63,890
1942.....	3,984	11,583	381	10,331	.....	2,284	....	15	731	807	3,578
1943.....	251	2,373	193	4,062	675	150	338	13	21	....	1,368
Total 1940-1943..	\$63,340	\$1,177,158	\$9,352	\$22,934	\$675	\$12,061	\$483	\$46	\$1,628	\$807	\$69,181
Grand Total.....	\$4,336,903	\$3,602,687	\$564,129	\$831,003	\$560,611	\$354,896	\$44,343	\$48,675	\$13,323	\$24,324	\$128,267

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TABLE VI
SELECTED SCHOOL DISTRICTS
ASSESSED VALUATIONS AND MILLAGE

1881

Year Ending June 30	SECOND CLASS				THIRD CLASS							
	Lancaster City		McKeesport City		Carlisle Borough		Donora Borough		Plymouth Borough		Susquehanna Township	
	Valuation	Millage	Valuation	Millage	Valuation	Millage	Valuation	Millage	Valuation	Millage	Valuation	Millage
1920.....	\$30,285,805	8	\$33,433,850	11.5	\$4,535,877	11	\$6,175,940	16	\$6,087,684	10	\$2,742,660	10
1921.....	30,544,680	10	33,548,900	18	4,615,101	15	5,859,490	21	6,234,782	17	2,663,960	13
1922.....	30,877,565	10	33,881,925	18	4,640,332	15	5,879,805	25	6,234,782	17	2,210,145	14.5
1923.....	31,627,495	10	38,611,945	15	5,006,485	15	6,706,340	25	6,234,782	17	2,347,980	17
1924.....	32,307,445	14	39,179,650	15	5,006,485	15	6,710,420	26	5,833,018	25	2,642,265	17
1925.....	33,548,795	14	39,746,635	16.5	5,229,376	16	6,719,625	28	5,839,459	24	2,557,520	17
1926.....	37,612,560	16	42,689,290	16.5	5,511,300	16	12,062,120	18	6,460,494	24	2,830,240	18
1927.....	38,504,237	18.5	44,001,040	16.5	5,541,609	19	11,890,565	20	6,466,599	24	2,893,840	18
1928.....	104,766,050	8	44,459,315	16.5	5,541,609	19	11,912,355	20	6,437,189	24	2,974,670	18
1929.....	106,345,337	8	49,905,500	16.5	10,454,055	12	11,898,580	20	7,282,654	24	3,131,837	23
1930.....	107,945,010	8	50,623,375	16.5	10,632,155	12	11,921,940	23	7,272,378	25	3,155,786	25
1931.....	108,788,160	10	51,595,725	16.5	10,697,925	12	11,952,160	23	7,225,712	26	2,712,975	25
1932.....	108,586,710	10	54,535,950	16.5	10,714,625	12	11,801,015	23	6,622,481	29	2,724,396	25
1933.....	108,639,810	9.5	54,764,725	16.5	10,872,921	12	11,912,465	22	6,582,334	29	2,773,525	22
1934.....	108,478,610	9	54,783,825	15	10,789,595	10.75	11,919,065	19	6,493,944	28	2,760,155	20
1935.....	88,386,500	11	54,647,300	15	10,768,165	10.75	10,933,080	21	6,264,750	28	2,737,145	20
1936.....	88,441,950	9.5	54,657,100	15	10,676,342	10.75	10,617,855	18	6,232,240	28	2,744,495	19
1937.....	88,709,350	10	54,742,225	15	10,875,220	10.75	10,529,900	21	6,099,502	28	2,724,289	19
1938.....	89,090,250	10.5	54,815,275	15	10,928,580	11	10,535,285	22	5,723,318	28	2,753,195	21
1939.....	89,729,500	10.5	54,663,700	15	10,805,155	12	10,619,050	25	5,670,182	31	2,836,035	23
1940.....	90,148,350	10.5	54,828,200	15	10,937,191	12.5	10,571,064	23	5,641,860	31	2,946,520	23
1941.....	90,388,350	10.5	55,109,875	15	10,837,860	12.5	10,571,064	23	5,616,358	31	3,092,035	23
1942.....	90,428,550	10.5	55,039,025	15	11,054,003	12.5	10,469,750	26	5,522,877	31	3,213,250	23
1943.....	90,721,550	10.5	55,927,975	17	11,187,203	13	10,528,170	26	5,506,617	31	3,368,440	23

TABLE VI (CONCLUDED)

Year Ending June 30	FOURTH CLASS									
	Frankstown Township		Hamilton Township		Harrison Township		Mifflintown Borough		Tionesta Borough	
	Valuation	Millage	Valuation	Millage	Valuation	Millage	Valuation	Millage	Valuation	Millage
1920.....	\$720,000	15	\$613,454	40	\$435,463	10	\$342,018	14	\$153,576	25
1921.....	720,000	20	618,332	40	439,147	14	348,308	21	166,991	25
1922.....	725,200	10	648,611	40	439,166	14	352,483	20	166,991	25
1923.....	725,233	15	572,780	40	428,665	28	365,210	18	170,188	25
1924.....	869,305	15.5	556,367	40	409,064	17	366,568	18	140,201	25
1925.....	919,206	20	535,628	40	395,266	17	366,188	18	155,663	35
1926.....	1,107,388	15	488,207	40	405,644	17	368,180	15	196,672	35
1927.....	1,129,918	16	488,709	40	402,166	17	394,395	15	190,930	35
1928.....	1,120,914	16	537,307	40	398,630	15	394,395	15	196,245	35
1929.....	1,098,372	17	478,432	40	370,176	16	366,846	15	194,635	35
1930.....	1,117,813	17	474,639	40	371,544	16	372,340	15	200,655	35
1931.....	1,110,800	17	458,758	40	366,062	19	380,695	15	203,163	35
1932.....	1,125,866	17	370,854	40	354,468	20	374,320	15	203,215	35
1933.....	1,119,826	15	366,582	40	354,313	20	385,920	15	203,450	33
1934.....	1,115,570	14	368,920	36	351,679	20	373,921	13	203,100	30
1935.....	1,091,506	14	388,453	36	337,109	20	374,250	13	192,667	25
1936.....	1,091,030	14	392,768	36	339,378	18	370,425	13	192,667	25
1937.....	1,090,933	14	392,444	35	345,926	18	368,425	17	196,287	25
1938.....	1,075,760	14	362,434	35	328,336	18	374,475	17	211,977	25
1939.....	1,079,602	16	356,980	35	322,568	22	368,700	17	212,491	25
1940.....	1,075,426	17	356,982	35	327,005	20	367,675	17	209,698	25
1941.....	1,062,950	18	342,998	35	327,444	20	368,755	17	209,883	35
1942.....	1,046,785	18	350,844	34	320,351	20	362,605	17	211,059	35
1943.....	1,074,058	18	349,053	34	319,634	20	363,130	17	211,383	35

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TABLE VII

SELECTED SCHOOL DISTRICTS

TOTAL CURRENT TAX: AMOUNT OF CURRENT TAX LEVY, AMOUNT COLLECTED, AND RATE OF TOTAL COLLECTED TO LEVY

Year Ending June 30	Lancaster City			McKeesport City			Carlisle Borough			Donora Borough		
	Amount of Current Tax Levy	Amount of Taxes Collected	Rate of Total Collected To Levy	Amount of Current Tax Levy	Amount of Taxes Collected	Rate of Total Collected To Levy	Amount of Current Tax Levy	Amount of Taxes Collected	Rate of Total Collected To Levy	Amount of Current Tax Levy	Amount of Taxes Collected	Rate of Total Collected To Levy
1920.....	\$256,565	\$244,570	95.3	\$398,123	\$397,196	99.8	\$54,185	\$50,833	93.8	\$98,815	\$95,968	97.1
1921.....	320,244	309,605	96.7	616,115	603,290	97.9	65,087	63,617	97.7	147,625	134,756	91.3
1922.....	342,029	319,799	93.5	622,548	610,235	98.0	79,669	73,350	92.1	163,298	258,686	158.4
1923.....	349,805	332,028	94.9	603,810	597,957	99.0	95,540	95,649	100.1	196,058	70,107	35.8
1924.....	484,966	466,099	96.1	613,369	604,165	98.5	97,367	95,099	97.7	194,251	186,973	96.3
1925.....	505,564	492,582	97.4	679,161	677,952	99.8	104,890	103,229	98.4	228,111	213,338	93.5
1926.....	638,180	613,392	96.1	729,732	717,531	98.3	108,991	105,852	97.1	250,093	237,057	94.8
1927.....	749,802	723,859	96.5	752,240	738,605	98.2	126,237	124,935	99.0	271,901	268,084	98.6
1928.....	874,014	843,233	96.5	776,679	756,189	97.4	127,123	124,799	98.2	269,747	300,972	111.6
1929.....	887,149	850,400	95.9	849,342	846,605	99.7	147,346	143,844	97.6	272,557	221,652	81.3
1930.....	899,955	882,037	98.0	861,556	845,297	98.1	150,575	142,742	94.8	307,515	295,008	95.9
1931.....	1,146,916	1,067,928	93.1	877,446	853,282	97.2	152,486	149,529	98.1	313,179	296,543	94.7
1932.....	1,123,245	1,020,899	90.9	927,851	827,293	89.2	151,369	139,488	92.2	304,759	269,875	88.6
1933.....	1,069,424	911,835	85.3	930,578	702,009	75.4	153,761	127,555	83.0	276,074	239,031	86.6
1934.....	1,013,487	875,474	86.4	848,228	699,311	82.4	139,638	123,835	88.7	233,462	228,946	98.1
1935.....	1,010,098	975,991	96.6	845,508	783,990	92.7	140,048	127,951	91.4	252,560	254,263	100.7
1936.....	879,333	922,906	105.0	846,647	888,902	105.0	139,728	129,760	92.9	221,611	212,792	96.0
1937.....	886,394	949,155	107.1	821,149	920,701	112.1	141,102	141,498	100.3	253,348	250,515	98.9
1938.....	933,731	981,625	105.1	822,245	891,791	108.5	150,864	148,863	98.7	264,516	248,828	94.1
1939.....	1,041,745	1,021,504	98.1	819,972	857,299	104.6	160,446	168,126	104.8	299,426	290,345	97.0
1940.....	1,047,075	1,011,761	96.6	822,439	901,464	109.6	168,410	165,877	98.5	278,239	269,410	96.8
1941.....	1,030,180	1,044,983	101.4	826,665	854,472	104.4	168,298	164,711	97.9	278,904	266,354	95.5
1942.....	949,500	957,819	100.9	825,602	880,111	106.6	177,755	170,674	96.0	312,142	299,559	96.0
1943.....	952,576	956,884	100.5	950,793	964,771	101.5	184,294	181,790	98.6	312,687	298,750	95.5

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TABLE VII (CONT'D.)

Year Ending June 30	Plymouth Borough			Susquehanna Township			Frankstown Township			Hamilton Township		
	Amount of Current Tax Levy	Amount of Taxes Collected	Rate of Total Collected To Levy	Amount of Current Tax Levy	Amount of Taxes Collected	Rate of Total Collected To Levy	Amount of Current Tax Levy	Amount of Taxes Collected	Rate of Total Collected To Levy	Amount of Current Tax Levy	Amount of Taxes Collected	Rate of Total Collected To Levy
1920.....	\$60,877	\$60,381	99.1	\$27,427	\$27,246	99.3	\$10,800	\$9,708	89.9	\$25,446	\$23,275	91.5
1921.....	114,631	110,022	96.0	40,929	36,394	88.9	15,491	14,772	95.4	25,769	25,064	97.3
1922.....	132,821	118,297	89.1	36,821	34,470	93.6	10,871	4,362	40.1	26,090	27,640	105.9
1923.....	136,463	125,296	92.0	44,600	44,378	99.5	19,228	12,711	66.1	22,911	23,427	102.3
1924.....	183,614	162,919	88.7	49,519	46,094	93.1	23,014	14,758	64.1	25,508	22,568	88.5
1925.....	170,174	154,907	91.0	49,210	47,717	97.0	28,401	20,855	73.4	25,474	27,161	106.6
1926.....	169,558	159,033	93.8	56,230	57,081	101.5	19,060	18,236	95.7	24,184	23,758	98.2
1927.....	169,760	164,266	96.8	60,814	60,814	100.0	21,379	19,770	92.5	24,338	22,105	90.8
1928.....	168,934	146,854	86.9	62,796	60,768	96.8	20,475	19,978	97.6	24,132	22,197	92.0
1929.....	207,456	172,352	83.1	81,947	79,328	96.8	21,314	22,306	104.7	21,834	24,064	102.1
1930.....	206,635	165,234	80.0	94,915	88,016	92.7	23,603	26,342	111.6	21,226	21,287	100.3
1931.....	224,419	238,299	106.2	81,949	75,655	92.3	21,110	23,650	112.0	20,618	21,082	102.3
1932.....	227,923	196,180	86.1	82,810	69,012	83.3	21,032	21,637	102.8	17,093	18,830	110.2
1933.....	222,603	174,075	78.2	76,898	60,326	78.5	21,249	16,678	78.5	16,952	15,394	90.8
1934.....	215,276	168,094	78.1	71,228	60,874	85.5	20,182	17,340	85.9	15,555	13,250	85.2
1935.....	216,528	156,818	72.4	70,323	65,633	93.3	19,935	18,819	94.4	17,091	12,991	76.0
1936.....	216,653	160,151	73.9	64,513	61,287	95.0	20,171	17,228	85.4	17,256	13,577	78.7
1937.....	211,112	169,975	80.5	64,270	63,681	99.1	20,345	20,303	99.8	16,928	20,441	120.8
1938.....	201,698	168,176	83.4	72,897	68,160	93.5	20,093	16,962	84.4	15,809	16,204	102.5
1939.....	214,638	189,163	88.1	81,869	79,365	96.9	22,390	20,679	92.4	15,438	16,314	105.7
1940.....	218,175	204,155	93.6	85,625	84,313	98.5	23,598	21,424	90.8	15,514	16,632	107.2
1941.....	214,389	182,298	85.0	89,842	93,388	103.9	24,049	23,738	98.7	14,993	15,326	102.2
1942.....	208,594	198,553	95.2	93,295	92,476	99.1	24,090	25,286	105.0	14,728	13,856	94.1
1943.....	212,233	198,610	93.6	97,479	100,457	103.1	24,357	24,663	101.3	14,596	14,549	99.7

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TABLE VII (CONCLUDED)

Year Ending June 30	Harrison Township			Mifflintown Borough			Tionesta Borough		
	Amount of Current Tax Levy	Amount of Taxes Collected	Rate of Total Collected To Levy	Amount of Current Tax Levy	Amount of Taxes Collected	Rate of Total Collected To Levy	Amount of Current Tax Levy	Amount of Taxes Collected	Rate of Total Collected To Levy
1920.....	\$4,687	\$4,493	95.9	\$5,006	\$5,298	105.8	\$4,025	\$4,029	100.1
1921.....	6,097	7,100	116.5	8,018	7,967	99.4	4,175	3,875	92.8
1922.....	8,227	7,448	90.5	9,000	8,697	96.6	5,745	5,803	101.0
1923.....	8,143	7,904	97.1	7,898	8,349	105.7	4,878	4,657	95.5
1924.....	8,940	8,327	93.1	8,045	8,500	105.7	5,809	6,329	109.0
1925.....	8,682	8,485	97.7	8,022	8,522	106.2	7,347	5,810	79.1
1926.....	8,714	7,403	85.0	7,454	8,143	109.2	8,674	8,557	98.7
1927.....	8,499	7,638	90.0	7,522	7,330	97.4	8,827	9,621	109.0
1928.....	7,596	9,477	124.8	7,534	7,107	94.3	9,009	8,655	96.1
1929.....	7,636	8,166	106.9	8,031	8,445	105.2	9,148	8,612	94.1
1930.....	7,652	7,357	96.1	8,261	8,725	105.6	9,333	8,567	91.8
1931.....	9,600	9,373	97.6	8,354	8,469	101.4	9,351	8,768	93.8
1932.....	9,884	8,115	82.1	8,131	7,150	87.9	9,299	7,797	83.8
1933.....	9,791	6,831	69.8	8,325	6,917	83.1	9,119	6,707	73.5
1934.....	9,619	9,045	94.0	7,117	6,105	85.8	8,473	7,435	87.7
1935.....	8,380	9,292	110.9	7,529	6,335	84.1	7,392	5,916	80.0
1936.....	7,723	7,742	100.2	7,416	5,952	80.3	6,158	7,551	122.6
1937.....	7,715	8,833	114.5	9,688	8,589	88.7	6,263	5,953	95.1
1938.....	7,398	7,360	99.5	9,865	8,597	87.1	6,665	5,850	87.8
1939.....	9,602	9,703	101.0	9,507	9,239	97.2	6,849	7,502	109.7
1940.....	9,030	9,441	104.6	9,631	8,931	92.7	6,890	6,501	94.4
1941.....	9,134	8,237	90.2	9,604	8,884	92.5	9,614	7,912	82.3
1942.....	9,002	10,777	119.7	9,504	8,850	93.1	9,932	10,089	101.6
1943.....	9,048	10,573	116.9	9,293	9,802	105.5	9,783	9,611	98.2

TABLE VIII
SELECTED SCHOOL DISTRICTS
STATE GRANTS

Year Ending June 30	Second Class		Third Class				Fourth Class				
	Lancaster City	McKeesport City	Carlisle Borough	Donora Borough	Plymouth Borough	Susquehanna Township	Frankstown Township	Hamilton Township	Harrison Township	Mifflintown Borough	Tionesta Borough
1920.....	\$58,573	\$51,402	\$15,204	\$14,133	\$18,649	\$5,132	\$2,869	\$3,998	\$3,780	\$2,552	\$2,354
1921.....	38,714	45,306	10,585	12,758	13,441	7,090	2,374	3,037	2,009	2,290	2,023
1922.....	54,690	60,369	15,157	19,362	17,926	10,770	3,877	8,511	3,735	3,736	3,084
1923.....	69,317	99,178	20,978	27,266	24,894	3,413	4,322	4,144	8,592	3,786	3,235
1924.....	108,377	133,378	32,210	43,515	37,971	13,449	4,500	12,116	6,304	3,945	3,396
1925.....	73,007	97,382	21,668	29,010	61,250	8,886	4,480	8,077	6,134	3,945	3,178
1926.....	78,574	114,795	22,560	34,194	47,200	8,868	5,020	9,318	6,290	4,080	3,387
1927.....	92,385	112,571	22,655	38,618	51,028	9,321	4,986	10,209	6,796	5,088	3,873
1928.....	99,242	120,387	23,371	41,408	55,304	9,806	5,060	8,421	7,043	5,127	3,791
1929.....	100,115	120,426	23,521	41,824	55,321	9,766	5,100	8,565	7,232	5,133	3,770
1930.....	121,578	140,086	28,258	45,906	62,215	16,668	5,120	9,183	7,914	7,776	5,033
Total 1920-1930...	\$894,572	\$1,095,280	\$236,167	\$347,544	\$444,929	\$103,169	\$47,708	\$85,579	\$65,829	\$47,458	\$37,124
1931.....	\$117,169	\$135,522	\$27,542	\$45,039	\$60,083	\$15,798	\$5,420	\$8,445	\$7,786	\$7,776	\$5,208
1932.....	133,154	141,342	28,507	46,109	61,884	15,642	5,760	8,895	7,845	8,316	5,711
1933.....	127,750	149,790	30,332	45,523	64,760	14,753	6,018	8,389	7,912	8,316	5,710
1934.....	140,734	143,669	30,310	43,726	63,727	15,260	6,021	8,909	7,924	10,395	5,710
1935.....	111,719	114,328	25,634	30,599	54,531	21,940	4,752	7,691	6,529	8,862	4,868
1936.....	95,573	167,746	34,621	25,724	75,829	23,923	7,060	10,909	10,361	11,928	7,430
1937.....	202,639	141,420	30,261	58,925	68,410	23,928	5,914	9,703	10,198	10,395	6,588
1938.....	142,364	140,551	31,295	40,379	67,700	27,126	6,044	9,758	10,975	6,399	7,789
1939.....	147,731	139,544	32,401	41,892	67,576	25,996	5,608	10,525	12,902	6,635	8,398
Total 1931-1939...	\$1,218,833	\$1,273,912	\$270,903	\$377,916	\$584,500	\$184,366	\$52,597	\$83,224	\$82,432	\$79,022	\$57,412
1940.....	\$146,705	\$139,760	\$33,103	\$39,628	\$66,185	\$27,130	\$6,796	\$10,486	\$12,944	\$6,745	\$9,285
1941.....	107,197	103,527	29,498	28,765	47,722	19,205	5,471	9,177	10,341	6,147	8,580
1942.....	175,489	186,988	53,054	53,361	85,835	36,619	10,593	11,862	16,507	8,918	11,129
1943.....	140,045	145,430	44,293	39,362	80,489	29,321	12,831	11,816	15,699	8,511	9,937
Total 1940-1943...	\$569,436	\$575,705	\$159,948	\$161,116	\$280,231	\$112,185	\$35,691	\$43,341	\$55,491	\$30,321	\$38,931
Grand Total.....	\$2,682,841	\$2,944,897	\$667,018	\$886,576	\$1,309,660	\$399,720	\$135,996	\$212,144	\$203,752	\$156,801	\$133,467

TABLE IX
ELEMENTARY AND SECONDARY SCHOOLS
TOTAL AVERAGE DAILY ATTENDANCE AND NUMBER OF TEACHERS EMPLOYED

Year Ending June 30	Lancaster City			McKeesport City			Carlisle Borough			Donora Borough			Plymouth Borough			Susquehanna Township		
	Pupils	Teachers	Ratio	Pupils	Teachers	Ratio	Pupils	Teachers	Ratio	Pupils	Teachers	Ratio	Pupils	Teachers	Ratio	Pupils	Teachers	Ratio
1920.....	6,264	178	35.2	6,217	242	25.7	1,681	54	31.1	2,171	67	32.4	2,767	64	43.2	790	27	29.3
1921.....	6,424	197	32.6	7,200	259	27.8	1,888	58	32.6	2,468	73	33.8	2,820	68	41.5	1,196	28	42.7
1922.....	6,712	200	33.6	7,743	260	29.8	1,916	58	33.0	2,793	82	34.1	3,075	74	41.6	794	21	37.8
1923.....	6,696	206	32.5	7,280	265	27.5	1,922	53	36.3	2,713	87	31.2	3,164	77	41.1	749	28	26.8
1924.....	6,348	209	30.4	8,247	287	28.7	1,950	60	32.5	3,002	99	30.3	3,074	76	40.4	888	27	32.9
1925.....	7,317	219	33.4	8,831	280	31.5	1,969	64	30.8	3,189	88	36.2	3,121	81	38.5	916	28	32.7
1926.....	7,621	257	29.7	8,839	315	28.1	2,050	66	31.8	3,243	108	30.0	3,228	85	38.0	936	29	32.3
1927.....	7,865	267	29.5	9,021	323	27.9	2,106	63	33.4	3,338	118	28.3	3,305	86	38.4	1,001	29	34.5
1928.....	7,754	284	27.3	9,354	336	27.8	2,229	71	31.4	3,351	120	27.9	3,174	99	32.1	1,052	30	35.1
1929.....	8,414	313	26.9	9,551	350	27.3	2,323	79	29.4	3,393	126	26.9	3,241	100	32.4	1,059	37	28.6
1930.....	8,713	331	26.3	9,926	355	28.0	2,455	79	31.1	3,445	127	27.1	3,238	101	32.1	1,038	38	27.3
Total 1920-1930..	80,128	2,661		92,209	3,272		22,489	705		33,106	1,095		34,207	911		10,419	322	
1931.....	9,013	326	27.6	10,264	365	28.1	2,521	81	31.1	3,532	130	27.2	3,298	103	32.0	1,038	38	27.3
1932.....	9,108	346	26.3	10,773	382	28.2	2,558	86	29.7	3,574	128	27.9	3,276	108	30.3	1,078	35	30.8
1933.....	9,193	355	25.9	11,000	368	29.9	2,609	85	30.7	3,506	124	28.3	3,382	105	32.2	983	35	28.1
1934.....	9,178	360	25.5	11,138	362	30.8	2,630	81	32.5	3,468	104	33.3	3,427	105	32.6	1,081	35	30.9
1935.....	9,225	366	25.2	10,830	374	29.0	2,225	86	25.9	3,379	112	30.2	3,384	109	31.0	1,002	36	27.8
1936.....	9,253	370	25.0	10,770	367	29.3	2,658	86	30.9	3,299	112	29.5	3,353	113	29.7	1,065	37	28.8
1937.....	9,104	380	24.0	10,468	368	28.4	2,678	89	30.1	3,244	114	28.5	3,292	113	29.1	1,035	38	27.2
1938.....	9,331	391	23.8	10,203	363	28.1	2,759	92	30.0	3,153	115	27.4	3,189	112	28.5	1,105	39	28.3
1939.....	8,899	391	22.8	10,352	366	28.3	2,767	93	29.8	3,115	115	27.1	3,092	110	28.1	1,107	41	27.0
Total 1931-1939..	82,294	3,285		95,798	3,315		23,405	779		30,270	1,054		29,693	978		9,494	334	
1940.....	8,744	380	23.0	10,101	359	28.1	2,753	96	28.7	2,990	109	27.4	3,046	110	27.7	1,115	39	28.6
1941.....	8,268	366	22.6	9,713	358	27.1	2,633	97	27.1	2,750	112	24.6	2,873	110	26.1	1,082	39	27.7
1942.....	7,683	358	21.5	9,199	345	26.7	2,604	98	26.6	2,589	107	24.2	2,605	104	25.0	1,032	43	24.0
1943.....	7,370	337	21.9	8,512	340	25.0	2,428	99	24.5	2,376	104	22.8	2,306	98	23.5	1,034	44	23.5
Total 1940-1943..	32,065	1,441		37,525	1,402		10,418	390		10,705	432		10,830	422		4,263	165	
Grand Total.....	194,487	7,387		225,532	7,989		56,312	1,874		74,081	2,581		74,730	2,311		24,176	821	

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TABLE IX (CONCLUDED)

Year Ending June 30	Frankstown Township			Hamilton Township			Harrison Township			Mifflintown Borough			Tionesta Borough		
	Pupils	Teachers	Ratio	Pupils	Teachers	Ratio	Pupils	Teachers	Ratio	Pupils	Teachers	Ratio	Pupils	Teachers	Ratio
1920.....	189	14	13.5	339	17	19.9	190	10	19.0	213	7	30.4	133	7	19.0
1921.....	189	12	15.8	407	18	22.6	195	10	19.5	267	7	38.1	149	7	21.3
1922.....	372	12	31.0	400	17	23.5	193	9	21.4	264	8	33.0	170	11	15.5
1923.....	359	12	29.9	397	17	23.4	193	9	21.4	270	8	33.8	147	7	21.0
1924.....	365	13	28.1	417	17	24.5	187	9	20.8	291	8	36.4	165	7	23.6
1925.....	399	13	30.7	425	17	25.0	185	9	20.6	264	8	33.0	202	7	28.6
1926.....	386	13	29.7	431	16	26.9	167	9	18.6	270	9	30.0	155	7	22.1
1927.....	386	13	29.7	420	17	24.7	182	9	20.2	296	9	33.0	168	7	24.0
1928.....	412	13	31.7	412	16	25.8	185	9	20.6	304	10	30.4	174	7	24.8
1929.....	394	13	30.3	425	16	26.6	198	9	22.0	331	11	30.1	161	7	23.0
1930.....	396	14	28.2	377	15	25.1	204	9	22.7	332	12	27.7	170	7	24.3
Total 1920-1930...	3,847	142		4,450	183		2,079	101		3,102	97		1,794	81	
1931.....	406	14	29.0	381	16	23.8	198	9	22.0	301	13	23.2	180	7	25.7
1932.....	414	14	29.6	365	16	22.8	215	9	23.9	313	13	24.1	193	7	27.6
1933.....	435	14	31.1	372	12	31.0	237	9	26.3	300	13	23.1	234	7	33.4
1934.....	439	14	31.4	339	13	26.1	190	9	21.1	307	13	23.6	209	7	29.8
1935.....	387	14	27.6	325	14	23.2	222	9	24.7	320	13	24.6	217	8	27.1
1936.....	375	14	26.8	324	14	23.1	223	9	24.8	357	13	27.5	222	9	24.7
1937.....	384	14	27.4	320	14	22.9	223	9	24.8	182 ¹	6 ¹	30.3	255	9	28.3
1938.....	381	14	27.2	306	15	20.4	227	9	25.2	186	6	31.0	236	9	26.2
1939.....	383	14	27.4	318	15	21.2	245	11	22.3	189	6	31.5	284	10	28.4
Total 1931-1939...	3,604	126		3,050	129		1,980	83		2,455	96		1,794	73	
1940.....	389	14	27.8	300	15	20.0	253	11	23.0	182	7	26.0	263	11	23.9
1941.....	388	14	27.7	276	15	18.4	251	11	22.8	182	7	26.0	249	11	22.6
1942.....	376	13	28.9	281	15	18.7	226	11	20.5	165	7	23.6	236	11	21.5
1943.....	348	13	26.8	220	15	14.7	227	12	18.9	153	6	26.6	233	11	21.2
Total 1940-1943...	1,501	54		1,077	60		957	45		682	27		981	44	
Grand Total.....	8,952	322		8,577	372		5,016	229		6,239	220		4,805	198	

¹After 1936 elementary school only. Junior High School combined with other districts.

TABLE X
SELECTED SCHOOL DISTRICTS
PERCENTAGE OF STATE GRANTS TO CURRENT RECEIPTS

Year Ending June 30	Second Class		Third Class				Fourth Class				
	Lancaster City	McKeesport City	Carlisle Borough	Donora Borough	Plymouth Borough	Susquehanna Township	Frankstown Township	Hamilton Township	Harrison Township	Mifflintown Borough	Tionesta Borough
1920.....	18.6	10.9	17.7	12.6	23.6	15.5	22.8	14.6	43.9	28.7	31.2
1921.....	10.8	6.6	11.9	8.4	10.8	16.2	13.8	10.4	21.8	19.0	25.7
1922.....	14.3	8.4	14.3	6.9	13.1	23.6	46.8	23.0	32.3	27.4	29.9
1923.....	15.8	13.1	15.3	26.4	16.6	7.1	23.9	13.9	51.8	27.2	32.5
1924.....	18.3	16.3	21.8	18.6	18.6	22.6	23.2	32.1	43.1	23.1	31.6
1925.....	12.2	10.8	15.4	11.7	28.2	15.6	20.6	22.1	41.0	26.5	23.1
1926.....	10.7	12.7	14.4	12.3	22.8	13.3	21.5	27.5	43.9	27.9	23.4
1927.....	11.1	12.3	13.1	12.3	23.6	13.2	20.0	26.7	45.8	24.8	24.6
1928.....	10.3	12.7	13.5	11.9	27.1	13.8	20.2	26.6	41.4	30.5	20.4
1929.....	10.1	11.5	12.2	14.6	24.2	10.4	18.6	26.0	46.1	27.6	17.1
1930.....	11.8	13.2	14.1	11.9	27.3	15.8	16.2	29.4	50.2	24.6	30.8
Total 1920-1930...	12.4	12.0	14.7	12.7	22.3	14.8	20.8	23.4	43.0	26.0	25.2
1931.....	9.7	12.4	13.4	12.7	20.0	15.6	18.6	27.9	44.0	25.7	32.5
1932.....	11.4	13.0	14.2	14.2	23.8	18.3	21.0	30.9	48.4	38.0	30.4
1933.....	12.1	15.3	16.3	15.2	27.0	19.5	26.4	34.5	52.3	38.5	34.1
1934.....	13.6	15.8	16.7	15.5	27.4	19.9	25.8	39.0	44.6	41.6	35.5
1935.....	10.1	11.4	14.1	10.4	25.7	24.9	21.1	36.0	38.2	43.9	29.7
1936.....	9.2	14.9	18.1	10.5	32.0	27.9	29.1	41.0	56.6	47.3	42.3
1937.....	17.4	12.4	15.0	18.6	28.6	27.2	22.6	31.3	52.7	48.3	34.6
1938.....	12.5	12.6	14.8	13.6	28.6	28.2	26.3	36.0	58.9	40.7	41.7
1939.....	12.0	13.0	13.5	12.3	26.3	24.6	21.3	39.2	55.0	38.8	38.4
Total 1931-1939...	12.0	13.4	15.1	13.7	26.7	23.0	23.6	34.8	50.7	41.0	35.6
1940.....	12.4	12.4	14.1	12.5	24.4	24.2	24.1	36.7	56.5	41.0	42.8
1941.....	9.0	9.7	12.7	9.3	20.6	16.9	18.7	35.7	55.0	39.0	39.6
1942.....	15.1	15.6	20.2	14.7	30.1	27.7	29.7	44.0	59.0	47.2	40.1
1943.....	12.5	11.8	16.8	11.4	28.7	22.1	34.0	44.4	58.2	44.6	38.0
Total 1940-1943...	12.2	12.4	16.1	12.1	26.2	22.9	27.0	39.9	57.4	43.2	40.0
Grand Total.....	12.2	12.7	15.2	13.0	24.8	20.1	23.3	29.7	49.4	35.2	32.9

TABLE XI
SELECTED SCHOOL DISTRICTS
COST OF INSTRUCTION

Year Ending June 30	Second Class		Third Class				Fourth Class				
	Lancaster City	McKeesport City	Carlisle Borough	Donora Borough	Plymouth Borough	Susquehanna Township	Frankstown Township	Hamilton Township	Harrison Township	Mifflintown Borough	Tionesta Borough
1920.....	\$207,622	\$349,061	\$55,897	\$65,856	\$61,682	\$21,804	\$8,441	\$19,706	\$7,984	\$6,539	\$5,768
1921.....	268,408	417,523	64,964	104,652	64,003	26,377	7,240	22,876	7,856	7,989	6,410
1922.....	302,926	439,009	76,565	118,421	99,348	22,830	10,078	23,314	8,810	9,811	7,682
1923.....	306,960	472,403	84,572	124,971	95,931	34,091	11,546	21,888	9,989	9,426	8,661
1924.....	358,470	491,374	89,690	144,275	105,500	34,788	13,761	23,650	9,718	10,836	8,779
1925.....	377,883	532,894	95,585	163,457	119,134	36,786	12,737	23,823	10,101	10,974	8,784
1926.....	457,906	580,820	101,268	177,328	129,337	39,861	14,931	22,179	9,889	12,483	8,511
1927.....	504,199	606,524	104,729	183,976	132,408	41,368	14,062	22,529	9,828	13,378	8,441
1928.....	545,657	642,100	109,159	191,620	142,761	45,297	15,834	22,021	9,604	13,403	8,451
1929.....	604,843	653,472	102,896	204,301	151,191	57,559	16,995	22,024	10,608	15,781	8,610
1930.....	642,549	697,311	124,161 ¹	206,612	154,699	58,225	17,236	20,708	10,595	17,373	9,133
Total 1920-1930...	\$4,577,423	\$5,882,491	\$1,009,486	\$1,685,469	\$1,255,994	\$418,986	\$142,861	\$244,718	\$104,982	\$127,993	\$89,230
1931.....	\$655,957	\$737,469	\$128,791	\$212,435	\$161,907	\$58,622	\$18,495	\$22,492	\$10,143	\$18,787	\$9,766
1932.....	659,343	759,250	135,819	210,326	167,821	51,231	20,123	19,096	10,224	18,565	9,832
1933.....	663,754	655,411	133,344	195,682	165,085	52,228	18,388	15,355	9,458	18,193	9,760
1934.....	596,058	642,658	118,962	149,870	149,583	46,711	17,476	13,754	9,801	16,623	8,699
1935.....	601,205	652,552	117,913	153,502	153,505	46,468	17,693	15,102	8,933	16,535	10,245
1936.....	681,770	717,818	129,019	169,659	172,216	53,999	20,645	16,462	9,843	20,677	11,064
1937.....	709,079	711,108	136,646	155,588	171,732	55,900	20,666	16,768	10,624	10,578 ²	12,542
1938.....	754,874	738,557	138,420	184,730	175,010	60,554	22,990	19,140	12,339	13,040 ²	12,336
1939.....	648,634	755,928	146,952	181,257	148,263	56,070	21,409	18,405	12,277	12,233 ²	14,918
Total 1931-1939...	\$5,970,674	\$6,370,751	\$1,185,866	\$1,612,959	\$1,465,122	\$481,783	\$177,885	\$156,574	\$93,642	\$145,231	\$99,162
1940.....	\$763,055	\$756,404	\$155,370	\$186,987	\$174,682	\$65,834	\$22,299	\$18,492	\$12,669	\$13,571 ²	\$12,970
1941.....	739,652	770,100	159,495	192,906	177,505	65,058	22,526	18,190	12,516	12,712 ²	15,560
1942.....	727,054	768,229	164,657	200,851	179,061	70,500	24,179	18,501	14,565	14,246 ²	16,159
1943.....	693,845	762,913	169,065	223,681	167,464	76,788	23,719	19,622	14,737	12,662 ²	17,701
Total 1940-1943...	\$2,923,606	\$3,057,646	\$648,587	\$804,425	\$698,712	\$278,180	\$92,723	\$74,805	\$54,487	\$53,191	\$62,390
Grand Total.....	\$13,471,703	\$15,310,888	\$2,843,939	\$4,102,853	\$3,419,828	\$1,178,949	\$413,469	\$476,097	\$253,111	\$326,415	\$250,782

¹Includes \$18,195 teachers' salary payments of 1930 applicable to 1929.

²After 1936—Includes only proportionate share of expenses of Joint Junior High School.

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TABLE XII
SELECTED SCHOOL DISTRICTS
BONDED DEBT

Year Ending June 30	Lancaster City			McKeesport City			Carlisle Borough			Donora Borough		
	Net Bonded Debt	Floating Debt	Total Debt	Net Bonded Debt	Floating Debt	Total Debt	Net Bonded Debt	Floating Debt	Total Debt	Net Bonded Debt	Floating Debt	Total Debt
1920.....	\$677,800	\$78,400	\$756,200	\$433,587	\$15,000	\$448,587	\$95,000	\$9,500	\$104,500	\$227,660	\$26,000	\$253,660
1921.....	637,249	140,000	777,249	615,191	9,000	624,191	91,000	19,000	110,000	395,057	20,000	415,057
1922.....	711,223	100,000	811,223	1,084,755	.....	1,084,755	87,000	23,500	110,500	390,644	60,000	450,644
1923.....	1,036,591	100,000	1,136,591	1,039,511	.....	1,039,511	83,000	10,000	93,000	370,554	45,000	415,554
1924.....	1,447,810	202,073	1,649,883	969,375	.....	969,375	75,000	1,000	76,000	398,090	5,000	403,090
1925.....	1,829,473	210,000	2,039,473	1,044,498	.....	1,044,498	70,500	1,000	71,500	387,666	20,000	407,666
1926.....	1,748,987	267,400	2,016,387	992,589	.....	992,589	50,000	1,000	51,000	506,000	20,000	526,000
1927.....	1,667,347	269,752	1,937,099	940,201	.....	940,201	375,000	1,000	376,000	496,532	10,000	506,532
1928.....	2,827,960	210,000	3,037,960	1,516,300	.....	1,516,300	366,000	.....	366,000	486,368	.....	486,368
1929.....	3,101,125	.....	3,101,125	1,452,892	.....	1,452,892	356,000	18,195	374,195	497,191	.....	497,191
1930.....	2,984,182	.....	2,984,182	1,385,233	.....	1,385,233	346,000	16,609	362,609	787,619	.....	787,619
1931.....	2,854,741	.....	2,854,741	1,619,773	.....	1,619,773	336,000	18,819	354,819	786,907	.....	786,907
1932.....	2,729,253	235,000	2,964,253	1,542,886	.....	1,542,886	326,000	20,122	346,122	760,846	.....	760,846
1933.....	2,601,590	280,000	2,881,590	1,465,296	.....	1,465,296	316,000	32,031	348,031	736,376	6,609	742,985
1934.....	2,481,835	255,000	2,736,835	1,400,262	50,000	1,450,262	306,000	29,515	335,515	716,455	6,538	722,993
1935.....	2,369,110	161,500	2,530,610	1,231,785	45,000	1,276,785	296,000	24,842	320,842	698,983	.....	698,983
1936.....	3,021,380	223,600	3,244,980	1,260,943	.....	1,260,943	331,000	25,524	356,524	679,829	.....	679,829
1937.....	2,879,337	188,771	3,068,108	1,187,779	.....	1,187,779	319,000	39,180	358,180	646,131	1,543	647,674
1938.....	2,735,889	262,763	2,998,652	1,312,665	.....	1,312,665	305,000	39,500	344,500	616,189	270	616,459
1939.....	2,572,836	253,142	2,825,978	1,934,840	.....	1,934,840	423,000	21,552	444,552	585,316	1,890	587,206
1940.....	2,431,312	294,834	2,726,146	1,854,407	.....	1,854,407	403,000	28,092	431,092	554,329	540	554,869
1941.....	2,289,183	302,027	2,591,210	1,751,318	.....	1,751,318	383,000	41,631	424,631	521,393	270	521,663
1942.....	2,153,360	287,082	2,440,442	1,620,572	.....	1,620,572	361,000	31,867	392,867	493,779	315	494,094
1943.....	2,017,938	276,315	2,294,253	1,544,217	.....	1,544,217	339,000	.....	339,000	464,360	247	464,607

NOTE: Floating indebtedness includes unpaid bills outstanding at end of year.

TABLE XII (CONT'D.)

Year Ending June 30	Plymouth Borough			Susquehanna Township			Frankstown Township			Hamilton Township		
	Net Bonded Debt	Floating Debt	Total Debt	Net Bonded Debt	Floating Debt	Total Debt	Net Bonded Debt	Floating Debt	Total Debt	Net Bonded Debt	Floating Debt	Total Debt
1920.....	\$88,000	\$.....	\$88,000	\$15,422	\$5,000	\$20,422	\$....	\$....	\$....	\$16,227	\$46	\$16,273
1921.....	82,500	8,500	91,000	12,604	2,000	14,604	....	....	....	7,865	6,500	14,365
1922.....	77,500	13,300	90,800	10,596	....	10,596	....	6,300	6,300	5,208	....	5,208
1923.....	220,500	10,000	230,500	31,002	9,400	40,402	....	6,000	6,000	2,989	3,772	6,761
1924.....	213,862	....	213,862	31,736	1,000	32,736	....	8,000	8,000	834	2,022	2,856
1925.....	198,412	422	198,834	30,118	....	30,118	....	6,000	6,000	....	....	....
1926.....	182,450	....	182,450	53,212	....	53,212	....	5,500	5,500	....	....	....
1927.....	357,737	8,000	365,737	49,450	....	49,450	....	5,500	5,500	23,585	....	23,585
1928.....	348,575	18,000	366,575	195,488	....	195,488	....	1,000	1,000	22,538	42	22,580
1929.....	332,000	40,000	372,000	189,000	15,500	204,500	6,913	700	7,613	20,918	....	20,918
1930.....	315,800	69,000	384,800	184,000	15,200	199,200	3,987	1,700	5,687	19,622	97	19,719
1931.....	301,263	25,000	326,263	175,500	13,200	188,700	1,083	....	1,083	18,290	102	18,392
1932.....	287,000	15,000	302,000	167,000	12,500	179,500	....	1,600	1,600	17,370	74	17,344
1933.....	261,513	45,000	306,513	158,500	17,400	175,900	....	1,700	1,700	16,715	69	17,784
1934.....	237,513	47,000	284,513	150,000	20,000	170,000	....	6,829	6,829	16,138	50	16,188
1935.....	298,525	....	298,525	141,500	10,500	152,000	....	5,650	5,650	15,622	50	15,672
1936.....	311,272	48,000	359,272	133,000	9,600	142,600	....	7,250	7,250	14,759	85	14,844
1937.....	283,857	87,500	371,357	152,500	9,400	161,900	....	7,324	7,324	13,110	35	13,145
1938.....	389,862	....	389,862	143,097	12,000	155,097	5,352	8,700	14,052	12,002	45	12,047
1939.....	342,005	34,980	376,985	137,306	21,283	158,589	3,370	11,800	15,170	10,868	246	11,114
1940.....	297,852	57,020	354,872	127,640	9,499	137,139	1,607	12,200	13,907	9,567	188	9,755
1941.....	263,638	111,030	374,668	116,170	1,295	117,465	1,410	11,200	12,610	8,607	682	9,289
1942.....	229,582	111,985	341,567	105,700	9,424	115,124	1,400	4,000	5,400	7,766	47	7,813
1943.....	196,489	105,788	302,277	96,230	9,566	105,796	1,460	1,460	7,004	4,500	11,504

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TABLE XII (CONCLUDED)

Year Ending June 30	Harrison Township			Mifflintown Borough			Tionesta Borough		
	Net Bonded Debt	Floating Debt	Total Debt	Net Bonded Debt	Floating Debt	Total Debt	Net Bonded Debt	Floating Debt	Total Debt
1920.....	\$	\$1,844	\$1,844	\$5,000	\$3,126	\$8,126	\$	\$1,700	\$1,700
1921.....	4,979	4,979	4,257	. . . .	4,257	. . . .	2,200	2,200
1922.....	4,500	4,500	3,687	200	3,887	. . . .	2,050	2,050
1923.....	3,500	3,500	2,735	1,000	3,735	. . . .	2,750	2,750
1924.....	2,500	2,500	1,929	1,000	2,929	. . . .	5,600	5,600
1925.....	1,000	1,000	926	. . . .	926	. . . .	4,800	4,800
1926.....	1,000	1,000	. . . .	2,431	2,431	3,700	11,050	14,750
1927.....	1,000	1,000	. . . .	69	69	11,000	. . . .	11,000
1928.....	1,000	1,000	. . . .	. . . .	. . . .	11,000	. . . .	11,000
1929.....	1,431	1,431	11,000	4,000	15,000
1930.....	5,016	5,016	. . . .	3,687	3,687	11,000	2,700	13,700
1931.....	6,977	6,977	. . . .	5,838	5,838	11,000	. . . .	11,000
1932.....	7,639	7,639	. . . .	3,200	3,200	10,000	. . . .	10,000
1933.....	7,789	7,789	. . . .	3,000	3,000	7,500	. . . .	7,500
1934.....	4,360	4,360	. . . .	2,400	2,400	2,500	. . . .	2,500
1935.....	2,349	2,349	. . . .	. . . .	. . . .	2,500	. . . .	2,500
1936.....	148	148	14,271	. . . .	. . . .	2,500	400	2,900
1937.....	100	100	9,077	. . . .	. . . .	2,500	3,377	5,877
1938.....	1,064	1,064	8,650	. . . .	. . . .	2,500	200	2,700
1939.....	25	25	7,226	. . . .	. . . .	2,500	290	2,790
1940.....	6,982	. . . .	. . . .	2,500	2,300	4,800
1941.....	1,000	1,000	5,720	. . . .	. . . .	16,000	2,195	18,195
1942.....	254	254	11,324	350	11,674	13,676	4,820	18,496
1943.....	10,335	. . . .	10,335	12,961	1,036	13,997