

FISCAL OPERATIONS
AND DEBT

of the

SCHOOL DISTRICT OF PITTSBURGH

1919-1943



A Report to

THE JOINT STATE GOVERNMENT COMMISSION

(OF THE GENERAL ASSEMBLY)

by its

COMMITTEE ON CONTINUATION

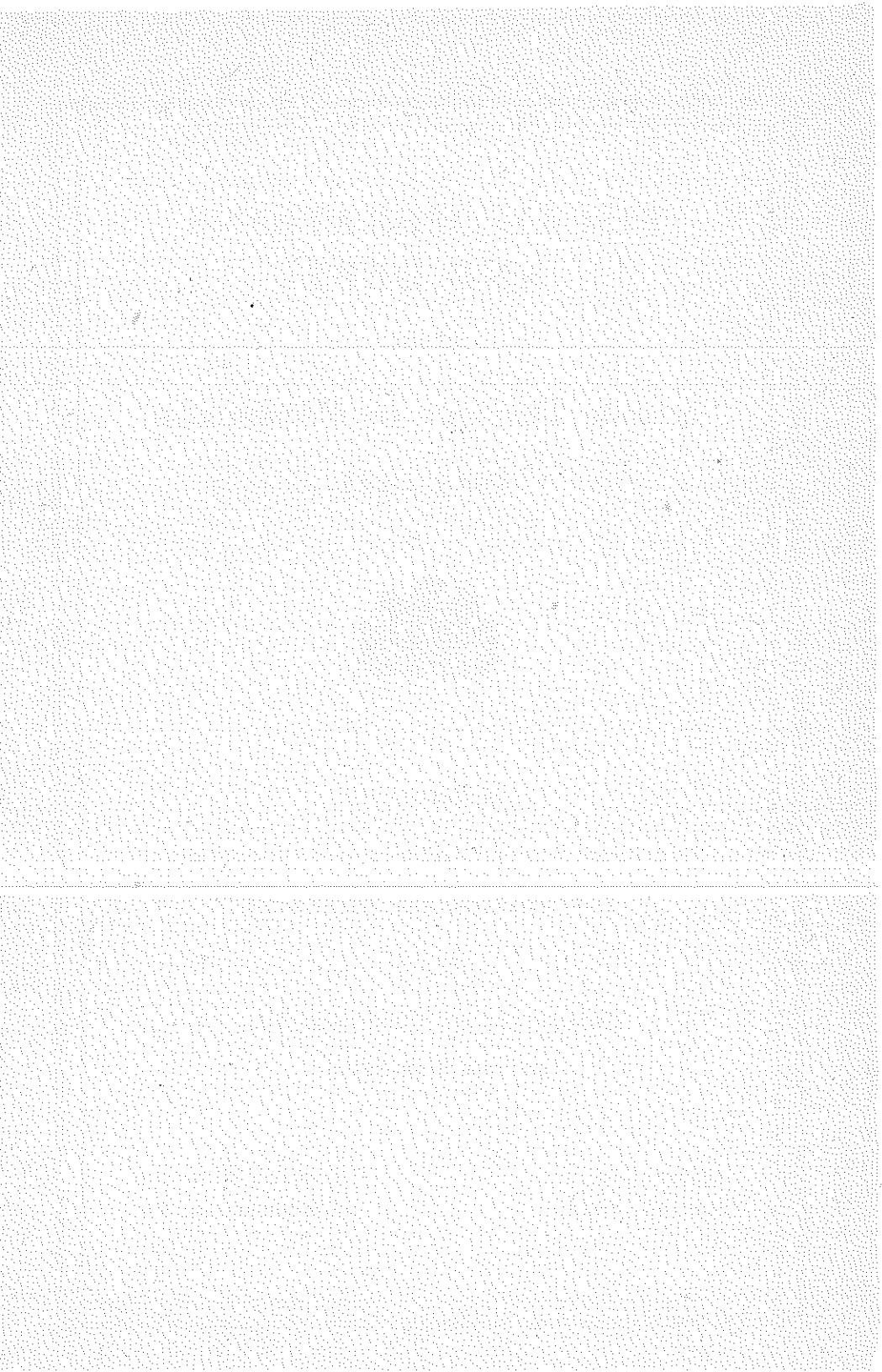
OF THE TAX STUDY

REPORT No. 3

MAY 11, 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-five years of the Fiscal Operations and Debt of the School District of Pittsburgh.

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

May 11, 1944.

FOREWORD

This report is the third of a series of studies to be published by the Joint State Government Commission through its Committee on Continuation of the Tax Study. This particular report, the second 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-five years of the fiscal operations and debt of the School District of Pittsburgh. The first report in the school series covers an analysis of twenty-four years of the Fiscal Operations and Debt of the School District of Philadelphia, the only other, and the larger of the two first-class School Districts of the Commonwealth.

In due course we shall submit a similar study covering twenty-five years of fiscal operations and debt of the School District of Scranton, the largest of the second-class School Districts. These three studies will be followed by a survey of eleven selected School Districts of the Commonwealth—mining, industrial, and agricultural. 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.

Each report will survey the revenues, expenditures, surpluses, deficits, and debts of these important political subdivisions of the Commonwealth. The reports will be published separately because of the vital importance of each of the School Districts to the area in which it is 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 per-

cent 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, etc.

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 any 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 in 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, and to the officials of the School District of Pittsburgh for their generous assistance and cooperation with the Committee.

The Commission and its Committee on Continuation of the Tax Study again expresses to the Pennsylvania Economy League their great appreciation of the assistance of the technical staff of its Pittsburgh office in the development of the factual data for this report.

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

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

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FISCAL OPERATIONS AND DEBT OF THE SCHOOL DISTRICT OF PITTSBURGH 1919-1943

Like others in this series, this study of the fiscal operations and debt of the School District of Pittsburgh for the years 1919-1943, a quarter century, has been made with the hope that out of such an analysis beneficial conclusions might be drawn. These conclusions may be useful in determination of the future requirements and methods of the financing of the needs of the School District in the post-war years.

SCHOOL DISTRICT OF PITTSBURGH—A POLITICAL SUBDIVISION OF THE COMMONWEALTH

The present School District of Pittsburgh was established under the School Code, Act of May 18, 1911 (P. L. 309), as a political subdivision of the Commonwealth, with limited power to levy and collect taxes on real estate within the jurisdiction of the District, to issue bonds, and to buy and sell real estate. It is governed by a Board of Public Education appointed by the Courts of Common Pleas of Allegheny County.

By Act No. 39 of December 1, 1938 (P. L. 103), the General Assembly limited the maximum tax rate of the School District for the year 1939 to $12\frac{1}{4}$ mills per dollar of assessed valuation. The Act was further amended on May 25, 1939, and June 5, 1941, decreasing the maximum tax levy for 1940 and subsequent years to $11\frac{3}{4}$ mills per dollar. Under existing laws the public schools of Pittsburgh are supported almost entirely from the proceeds of the school real estate tax. The assessed valuations presently used for purposes of taxation are established by the Allegheny County Board of Property Assessments, Appeals and Review, appointed by the County Commissioners Act of June 21, 1939 (P. L. 626), amended by Act of May 23, 1941 (P. L. 49).

Great yearly variations in the assessed valuation of Pittsburgh real estate developed between 1919 and 1943. Sharp increases up to 1933 were caused not only by the natural growth of the community, but by a series of annexations of other political subdivisions by the City of Pittsburgh. Between 1919 and 1931 (the last year of such annexations) the City annexed nine municipalities (boroughs and townships) and parts of seven other municipalities. These annexations increased the area of the City by 12 square miles (from 42 to 54 square miles), an increase

of 29 percent, and added approximately 50,000 persons or 10 percent to the population of the City.

There were substantial variations in annual tax rates and receipts of the School District from year to year with consequent expansion and contraction in its surpluses or deficits and debt.

The District receives subsidies appropriated by the General Assembly to the Department of Public Instruction, which makes allocations to the school districts of the Commonwealth under a formula established by the General Assembly. The amount received by the District from this source in 1919 was \$292,387 and increased to \$1,169,394 in 1943, an increase of 300 percent. In 1919 State grants constituted about 5.1 percent of total current revenues of the District and in 1943 about 8.5 percent. In the period 1919-1943 aggregate State subsidies amounted to \$24,821,940 or 7.8 percent of total current revenues.

The District received for capital outlay purposes during the 1919-1943 period federal P.W.A. grants of \$7,112,060 or 16.5 percent of the total of \$43,242,936 spent for such purposes during the period; \$31,619,765 or 73.1 percent of these capital outlays were financed from the sale of bonds, and the remaining \$4,512,791 or 10.4 percent came from current revenues.

Over the entire 25-year period expenditures of the District from all sources totalled \$360,801,085, as is shown in the following tabulation:

EXPENDITURES — 1919-1943 (Inclusive)

Purpose of Expenditure	Amount	Percent of Total
Operating Expenditures.....	\$272,265,687	75.4
Debt Service—Principal Repayments.....	25,473,137	7.1
Debt Service—Interest and State Tax.....	19,819,325	5.5
Capital Outlays.....	43,242,936	12.0
Total Expenditures.....	\$360,801,085	100.0

To meet these expenditures funds were provided from the following sources:

RECEIPTS — 1919-1943 (Inclusive)

Source of Revenue	Amount	Percent of Total
Revenue Receipts.....	\$318,673,316	88.3
Bond and Improvement Funds.....	33,619,765	9.3
Federal P.W.A. Grants.....	7,112,060	2.0
Transfers from Fire Insurance and other Funds.....	1,238,687	0.3
Decrease in Cash Balance.....	157,257	0.1
Total.....	\$360,801,085	100.0

FISCAL OPERATIONS OF THE SCHOOL DISTRICT OF PITTSBURGH 1919-1943

If school districts had fixed patterns of unchanging revenues and constant costs, their fiscal operations would be simple. But such has not been the case, especially in Pittsburgh, during the past quarter century. Fluctuations in revenues and costs have produced different conditions each year.

In 15 years of this period annual current expenditures, including debt service charges, were less than annual current income with resulting annual operating surpluses, while in the other 10 years annual expenditures exceeded annual current revenues, creating annual operating deficits (See Tables I and II).

These deficits or surpluses were caused by varying conditions, primarily annual changes in numbers of pupils enrolled, in numbers and salaries of teachers and other employees, in the ratio of pupils to teachers, in capital outlays, and in tax yields.

The past quarter century represents three distinct economic periods. The first (1919 to 1930 inclusive) contains a post-war pattern of reconversion and temporary depression, closely followed by ten years of prosperity. The second period (1931 to 1939 inclusive) covers the most serious depression in history. Finally, the current war period covers 1940 through 1943.

A. PERIOD OF EXPANSION—1919-1930 (Inclusive) **EXPANSION OF SCHOOL PLANT**

The physical changes of the Pittsburgh school plant were more apparent in the period from 1919 to 1930 than in any similar period of its history. This was occasioned by: (1) construction deferred during the first World War; (2) an increase in pupil attendance, which rose 32.6 percent in the period; (3) general changes in educational methods which required alterations in designs of buildings.

Total capital outlay between 1919 and 1930 was \$26,258,490. Of this amount the sum of \$3,575,410 or 13.6 percent was derived from current revenues. The balance of \$22,683,080 or 86.4 percent was

financed from the sale of bonds in the sum of \$20,500,000 and from previous bond fund balances.

Between 1919 and 1930, the District financed construction of the Administration Building, five junior-senior high schools, four junior high schools, one vocational school, and nine elementary schools. During the same period 25 schools, consisting of nine senior and junior-senior schools, three junior high schools, and thirteen elementary schools were remodeled.

This growth of the physical plant was necessitated primarily by an increase in the pupil enrollment. Average daily attendance of day-school pupils (exclusive of teachers' training schools, continuation schools, and special classes) rose from 68,241 in 1919 to 90,489 in 1930, an increase of 32.6 percent in the twelve-year period.

CHANGES IN PUPIL ATTENDANCE, NUMBER OF TEACHERS, AND PUPIL-TEACHER RATIO—1919-1930 (Inclusive)

The following tabulation shows the change in average daily attendance of the five major classes of pupils between 1919 and 1930:

AVERAGE DAILY ATTENDANCE

Type of School	1919		1930		Percent of Increase
	Attendance	Percent of Total	Attendance	Percent of Total	
Elementary.....	58,707	86.0	62,004	68.6	198.8
Junior.....	1	1	5,102	5.6	
Junior-Senior.....	1	1	14,772	16.3	
Senior.....	9,421	13.8	6,100	6.7	
Vocational.....	113	0.2	2,511	2.8	
Total.....	68,241	100.0	90,489	100.0	32.6

¹ Prior to 1921 the statistics of the junior and regular high schools were combined.

The greater percentage of increase in high school attendance was due to the fact that in this period junior high schools were introduced into the educational system. Prior to 1919 the City had only two junior high schools and eight high schools. Thereafter pupils, instead of going directly from the eighth grade (in elementary schools) to what was then known as the high school (that is, grades 9 to 12), were sent from the sixth grade to junior high school for three years and from there to senior high school for three years. In other words, the elementary school course was reduced from eight years to six years, while the course in the higher

schools was increased from four years to six. By 1930 there were six junior high schools and fourteen senior and junior-senior high schools, a total of twenty compared with ten in 1919. The number of teachers in the five major groups—elementary, junior, junior-senior, senior, and vocational schools—increased from 2,375 in 1919 to 3,172 in 1930 or 33.5 percent compared with an increase of 32.6 percent in average enrollment of pupils during the same period, as shown below:

NUMBER OF TEACHERS

Type of School	1919		1930		Percent of Increase
	Teachers	Percent of Total	Teachers	Percent of Total	
Elementary.....	1,921	80.9	1,931	60.9	173.3
Junior.....	1	.....	209	6.6
Junior-Senior.....	1	.....	623	19.6
Senior.....	447	18.8	291	9.2	
Vocational.....	7	0.3	118	3.7	
Total.....	2,375	100.0	3,172	100.0	33.5

¹ Prior to 1921 the statistics of the junior and regular high schools were combined.

It will be noted that the number of teachers increased practically in the same proportion as the number of pupils. The result was that the pupil-teacher ratio for 1930 was practically the same as for 1919. Although it is impossible to compare the 1919 and 1930 figures by all five major classes of schools, because in 1919 they were not segregated in the same manner, the pupil-teacher ratio for all high schools in 1930 was 23.13 compared with 21.07 in 1919. Despite increases in the pupil-teacher ratio for each class of school, the total pupil-teacher ratio remained practically unchanged. This was due to the fact that a greater percentage of pupils in 1930 than in 1919 were in secondary schools where the pupil-teacher ratio was lower. The comparison by classes of schools, insofar as possible, is given in the following tabulation:

PUPIL-TEACHER RATIO

Type of School	1919	1930	Percent of Change
Elementary.....	30.56	32.11	+ 5.1
Junior.....	1	24.41	
Junior-Senior.....	1	23.71	
Senior.....	21.07	20.96	
Vocational.....	16.14	21.27	
Total.....	28.73	28.53	- 0.7

¹ Prior to 1921 the statistics of the junior and regular high schools were combined.

COST OF CONDUCTING SCHOOLS—1919-1930 (Inclusive)

The increases in plant and school attendance and the changes in classes of pupils were largely responsible for the sharp rise in operating expenditures. It will be noted that operating expenditures rose from \$5,352,197 in 1919 to \$11,998,270 in 1930, an increase of 124 percent in operating expenditures compared with increased enrollment of only 32.6 percent over the same period. Reduced to a per pupil basis, this represents an increase from \$70.57—the cost per day-school pupil in 1919 to \$127.09—the cost per day-school pupil in 1930 or an increase of 80 percent.

The following tabulation of all expenditures by the General Fund between 1919 and 1930 shows the increase in the major expenditures and also the percentage of each class to the total:

GENERAL FUND EXPENDITURES

Purpose of Expenditure	1919		1930		Percent of Increase
	Amount	Percent of Total	Amount	Percent of Total	
Cost of Instruction.....	\$3,750,560	60.4	\$9,304,775	64.3	148.0
Operation and Maintenance of Plant.....	1,021,771	16.5	1,755,700	12.1	71.8
Other Operating Expenditures.....	579,866	9.3	937,795	6.5	61.7
Operating Expenditures.....	5,352,197	86.2	11,998,270	82.9	124.2
Retirement of Debt.....	380,259	6.1	1,147,413	7.9	201.7
Interest and State Tax.....	441,068	7.1	1,003,289	6.9	134.2
Capital Outlays.....	35,509	0.6	316,216	2.3	790.5
Total Expenditures.....	\$6,209,033	100.0	\$14,465,188	100.0	133.0

It will be noted that the greatest increase occurred in capital outlays financed from current revenues. Debt service charges also show substantial increases with retirement of debt rising 201.7 percent and interest 134.2 percent. These increases were due to the increase in debt. The greater increase in retirement of debt than in interest was caused by rapid repayment of bonded indebtedness. Instruction costs increased 148 percent. This was due principally to the larger percentage of pupils in secondary classes and to the increase in teachers' salaries. Two increases in teachers' salaries occurred during this period, the first becoming effective in 1921 because of mandatory State legislation, the second in 1930 resulting from recommendations of a Citizens Committee.

Eighty-six percent of the pupils in 1919 were enrolled in elementary grades and only 14 per cent in higher grades, whereas in 1930 only 68.6

percent were in elementary grades and 31.4 percent in higher grades. It will be noted from the following tabulation that it costs about 110 percent more to educate a high school pupil than an elementary school pupil. It is apparent that this sharp shift from elementary to secondary classes accounts for a large portion of the increase in operating expenditures of the period.

**COST PER PUPIL OF CONDUCTING DAY SCHOOLS
BASED ON AVERAGE DAILY ATTENDANCE
(Does not include Capital Outlays and Debt Charges)**

Type of School	1919	1930	Percent of Increase
Elementary	\$61.41	\$99.95	} = 40.6
Junior	¹	153.77	
Junior-Senior	¹	177.21	
Senior	130.29	210.21	
Vocational	192.11	223.90	

The general increase in salaries also had a very large influence on increased costs. Salary payments to teachers increased from \$2,894,616 in 1919 to \$7,488,101 in 1930 or 158.7 percent. During the same period there was an increase of 34 percent in numbers of teachers in the five major classes of schools. A higher proportion of teachers in senior and junior high schools, where a higher scale of salaries prevailed than in elementary schools, combined with higher average salaries to all teachers, caused a larger increase in total salary payments than the increase in numbers of teachers in all three groups would have occasioned.

The following tabulation shows the increase in teachers' salary payments from 1919 to 1930 for the five major classifications of schools:

PAYMENTS FOR TEACHERS' SALARIES

Type of School	1919		1930		Percent of Increase
	Amount	Percent of Total	Amount	Percent of Total	
Elementary	\$2,050,108	70.8	\$3,815,130	51.0	} = 334.9
Junior	¹	...	513,829	6.8	
Junior-Senior	¹	...	1,815,154	24.2	
Senior	834,637	28.8	947,658	12.7	
Vocational	9,871	0.4	396,330	5.3	
Total	\$2,894,616	100.0	\$7,488,101	100.0	158.7

¹ Prior to 1921 the statistics for junior and regular high schools were combined.

REVENUES

This period of expanding school plant and increased expenditures was accompanied by increasing revenues. The current revenues increased from \$5,706,258 in 1919 to \$14,543,007 in 1930, an increase of 155 percent. This increase in revenue was brought about by several factors. First was the increase in assessed valuations which rose from \$806,022,460 in 1919 to \$1,165,290,161 in 1930, an increase of 38.5 percent. The tax rate during this period increased from 6½ mills per dollar of valuation to 11¾ mills in 1930, an increase of 80.8 percent (See Table III). On the other hand, the percentage of tax collections declined slightly. The total current and delinquent taxes collected in 1919 constituted almost 100 percent of the current year's levy, whereas in 1930 it was only 94.5 percent (See Table IV). State subsidies increased from \$292,387 in 1919 to \$1,037,500 in 1930, an increase of 355 percent.

These large increases in current revenues enabled the School District to end with an operating surplus of \$2,656,676 for the 12-year period. In fact, with the exception of the first three years, each year ended with a sizable operating surplus.

Operating deficits of the first three years were due largely to the increase in teachers' salaries made mandatory by State legislation. While the Board of Education raised the millage by one mill in 1920 and again in 1921, revenues were still short of current expenditures and it was necessary to sell a bond issue of \$2,000,000 to finance the salary increase. Consequently, in 1923 the tax rate was raised three mills. The new rate resulted in an operating surplus of \$1,109,348 in 1922 and \$1,230,881 in 1923. However, despite the fact that assessed valuations continued to rise, producing still larger revenues, operating expenditures were increasing at a greater rate and operating surpluses declined.

The operating surplus of \$2,656,676 for the 12-year period was utilized entirely for capital outlays. In fact, during these twelve years, the School District spent \$3,580,782 from current revenues for capital outlays, resulting in a net deficit of \$924,106. A bond issue of \$2,000,000 in 1922 was used to finance this deficit and to increase the cash balance by \$1,076,000.

DEBT AND DEBT CHARGES

Capital outlays financed from current revenues were not the only expenditures for capital outlays. In fact total capital expenditures during this period amounted to \$26,258,490, about 60 percent of the total

amount spent for capital outlays during the entire 25-year period (See Table V).

To finance these improvements it was necessary to use bond funds to the extent of \$22,683,080. The Board of Education sold during this twelve-year period bonds in the sum of \$20,500,000. The balance came from bonds issued prior to 1919. The bonded debt was further increased by \$1,227,167 through assumption of the debt of municipalities annexed during the period. During the same period the Board of Education retired only \$9,094,984 of bonds, resulting in a net increase of \$12,632,183 in the gross debt from \$10,510,000 at the beginning of 1919 to \$23,142,183 at the end of 1930, an increase of 120 percent. All bonds issued by the Board of Education are serial bonds, the only sinking fund bonds being those assumed because of annexation of other municipalities. Consequently, the net debt rose at a greater rate than the gross debt—from \$8,572,068 at the end of 1919 to \$21,332,515 at the end of 1930, an increase of \$12,760,447 or 149 percent.

SUMMARY OF 1919-1930

The first period of the past quarter of a century can be characterized as one of expansion in all fields of activities. Assessed valuations of real estate rose 38.5 percent from \$806,022,460 in 1919 to \$1,165,290,161 in 1930. Simultaneously, with increases in valuations came steady increases in tax rates. In 1919 the tax rate was 6½ mills and by 1930 it had risen to 11¾ mills. Since the principal source of income of the District is real estate taxation, its revenue receipts rose accordingly from \$5,706,259 in 1919 to \$14,543,007 in 1930, an increase of 155 percent.

The expansion of revenues was accompanied by increases in demands on the District's service, due to the increase in pupil attendance from 68,241 in 1919 to 90,489 in 1930. This 32.6 percent increase in enrollment resulted in a proportionately greater increase in the number of teachers—33.5 percent. Salary payments to teachers rose 158.7 percent. The school plant had increased to accommodate the increase in enrollment. The value of the school plant rose from \$21,916,519 in 1919 to \$50,017,060 in 1930, an increase of 129 percent.

B. PERIOD OF DEPRESSION—1931-1939 (Inclusive) EXPANSION OF SCHOOL PLANT

During this period the expansion of school plant, though smaller than in the years 1919-1930, was still substantial, despite the decline in enroll-

ment after 1933. The amount spent for capital outlay was \$14,645,356, of which current revenues supplied \$919,316 or 6.3 percent, half the percentage of the preceding period from this source. The balance of \$13,719,035 (93.7 percent) was secured by partial proceeds from sale of bonds in the sum of \$9,500,000, from previous bond fund balances, and from P.W.A. grants of \$6,608,969. Fourteen elementary schools and one junior high school were erected and repairs were made to twenty schools (ten elementary, five junior high, three senior high, and two vocational).

CHANGES IN PUPIL ATTENDANCE, NUMBER OF TEACHERS, AND PUPIL-TEACHER RATIO—1931-1939 (Inclusive)

Total average daily attendance in this period reached its peak of 98,753 in 1933 and thereafter started a downward trend. While the 1939 total attendance of 92,150 was 1.8 percent above the 1930 attendance of 90,489, it was 6.7 percent below the peak reached in 1933.

AVERAGE DAILY ATTENDANCE

Type of School	1930		1939		Percent of Change
	Attendance	Percent of Total	Attendance	Percent of Total	
Elementary.....	62,004	68.6	51,880	56.3	-16.3
Junior.....	5,102	5.6	9,607	10.4	+88.3
Junior-Senior.....	14,772	16.3	16,557	18.0	+12.1
Senior.....	6,100	6.7	9,568	10.4	+56.9
Vocational.....	2,511	2.8	4,538	4.9	+80.7
Total.....	90,489	100.0	92,150	100.0	+ 1.8

The distribution of pupils among the major classes of schools, however, showed a pronounced change. During this period the shift from the elementary to high school grades continued. The vocational schools also had a steady rise in enrollment. In 1930 enrollment in elementary schools began a steady decline, dropping to 51,880 in 1939 from 62,004 in 1930, a reduction of 16.3 percent. On the other hand, secondary enrollment continued to grow and had increased from 28,485 in 1930 to 40,270 in 1939, an increase of 41.4 percent.

The number of teachers declined 5.1 percent during the period compared with an increase of 1.8 percent in pupil attendance. The degree of decline in numbers of teachers was greater between 1933 and 1935 than during the latter part of the period. The percentage of

teachers among the classes of schools varied approximately with the change in pupil attendance. The following table shows the teacher distribution:

NUMBER OF TEACHERS

Type of School	1930		1939		Percent of Change
	Number of Teachers	Percent of Total	Number of Teachers	Percent of Total	
Elementary.....	1,931	60.9	1,543	51.3	-20.1
Junior.....	209	6.6	364	12.1	+74.2
Junior-Senior.....	623	19.6	610	20.3	- 2.1
Senior.....	291	9.2	335	11.1	+15.1
Vocational.....	118	3.7	157	5.2	+33.1
Total.....	3,172	100.0	3,009	100.0	- 5.1

As a result of the increase in attendance and reduction in numbers of teachers, the pupil-teacher ratio increased 7.3 percent from 28.53 in 1930 to 30.62 in 1939. While the ratio in various classes of schools increased greatly, particularly in senior high, junior-senior, and vocational schools, the total ratio rose from 28.53 in 1930 to 30.62 in 1939, an increase of 7.3 percent. However, within this period the pupil-teacher ratio reached a high of 31.61 in 1935. Consequently, the 1939 ratio was actually 3 percent below 1935.

PUPIL-TEACHER RATIO

Type of School	1930	1939	Percent of Increase
Elementary.....	32.11	33.62	4.7
Junior.....	24.41	26.39	8.1
Junior-Senior.....	23.71	27.14	14.5
Senior.....	20.96	28.56	36.3
Vocational.....	21.27	28.90	35.9
Total.....	28.53	30.62	7.3

COST OF CONDUCTING SCHOOLS—1931-1939 (Inclusive)

Operating expenditures for this period did not show much change as a whole, although there were yearly variations. In 1930 they amounted to \$11,998,270 and in 1939 were \$12,610,960, an increase of 5.1 percent. However, because of salary reductions of 10 percent, 1933 was the low year when operating expenditures were \$11,084,373. In 1934

and 1935 operating expenditures increased slightly, due largely to increased expenditures for building operation and maintenance. In 1936 a major increase occurred, due primarily to the restoration of the earlier 10 percent salary and wage cut.

On a per pupil basis the 1939 cost of \$129.70 shows there was little change in rates over the 1930 cost of \$127.09. However, in 1933 the cost per pupil fell to \$108.71, 16 percent less than in 1939.

The tabulation below shows expenditures by the General Fund for the period:

GENERAL FUND EXPENDITURES

Purpose of Expenditure	1930		1939		Percent of Change
	Amount	Percent of Total	Amount	Percent of Total	
Cost of Instruction	\$9,304,775	64.3	\$9,405,332	63.6	+ 1.1
Operation and Maintenance of Plant	1,755,700	12.1	2,039,951	13.8	+ 16.2
Other Operating Expenditures . . .	937,795	6.5	1,165,678	7.9	+ 24.2
Total Operating Expenditures	11,998,270	82.9	12,610,961	85.3	+ 5.1
Retirement of Debt	1,147,413	7.9	1,388,802	9.4	+ 21.0
Interest and State Tax	1,003,289	6.9	797,927	5.4	- 20.5
Capital Outlays	316,216	2.3	- 13,317	-0.1	-104.2
Total Expenditures	\$14,465,188	100.0	\$14,784,373	100.0	+ 2.2

A comparison of both amounts and percentages for the two years in the above table shows them to be fairly constant. The increase in debt retirement and decrease in interest charges indicate the continued good practice of rapid repayment of indebtedness.

Cost of instruction varied but little. Payments for teachers' salaries increased 2 percent between 1930 and 1939, while the number of teachers decreased 5.1 percent. In 1933, the low year of operating costs, teachers' salary payments amounted to \$7,031,000. The decrease reflected the 10 percent reduction in salaries of all school employees which were in effect from July 1, 1932 to December 31, 1935. On the other hand, operation and maintenance of plant increased materially, thereby taking a greater portion of total expenditures.

A comparison of teachers' salary payments is shown by the following table:

PAYMENTS FOR TEACHERS' SALARIES

Type of School	1930		1939		Percent of Change
	Amount Paid to Teachers	Percent of Total	Amount Paid to Teachers	Percent of Total	
Elementary.....	\$3,815,130	51.0	\$3,195,829	42.0	-16.2
Junior.....	513,829	6.8	995,253	13.0	+93.6
Junior-Senior.....	1,815,154	24.2	1,839,137	24.1	+ 1.3
Senior.....	947,658	12.7	1,111,707	14.5	+17.3
Vocational.....	396,330	5.3	493,275	6.4	+24.4
Total.....	\$7,488,101	100.0	\$7,634,201	100.0	+ 2.0

The trend from elementary to secondary schools continued with resultant higher payments for teachers' salaries in the secondary grades. On the other hand, the increase in numbers of pupils per teacher produced a reduction in the per pupil cost, as shown below:

COST PER PUPIL OF CONDUCTING DAY-SCHOOLS
 BASED ON AVERAGE DAILY ATTENDANCE
 (Does not include Capital Outlays and Debt Charges)

Type of School	1930	1939	Percent of Decrease
Elementary.....	\$99.95	\$93.20	6.8
Junior.....	153.77	144.67	5.9
Junior-Senior.....	177.21	147.94	16.6
Senior.....	210.21	152.05	27.7
Vocational.....	223.90	159.58	28.7

REVENUES

In keeping with the general business recession during the period, revenues declined annually in 1931, 1932, and 1933. Between 1931 and 1932 there was a decrease of \$1,055,000 or 7 percent, and another decrease of \$615,000 or 4.5 percent between 1932 and 1933. Beginning with 1934 revenues began to rise. In 1936 revenues were at their peak for this period. This increase was due principally to collections of large accumulations of delinquent taxes outstanding, which rose from \$3,149,184 in 1931 to \$10,490,909 at the beginning of 1936. Consequently, collections from delinquent taxes had a material effect on the revenue receipts of succeeding years. In 1936 receipts from delinquent taxes were \$2,831,495 compared with \$1,047,498 in 1931. This large amount, with improvement in current tax collection, resulted in 1936 in revenue receipts of \$15,134,922, the highest amount received in any year in the history of the School District.

In 1931 current taxes collected were 84.5 percent of the current levy; the percentage of current taxes collected declined to 72.88 in 1933 and then rose to 87.34 in 1939. The tax rates which had fallen from 11 $\frac{3}{4}$ mills in 1933 to 11 $\frac{1}{4}$ mills in 1934 were increased to 12 $\frac{1}{4}$ mills in 1939. This increase was necessary to offset increased operating expenditures and the decline in assessed valuations from \$1,208,221,450 in 1931 to \$1,098,852,804 in 1939, a decrease of 9 percent.

Receipts from State subsidies were fairly constant during the period. The high point of the period was in 1931, when they amounted to \$1,261,972 from which they declined to \$1,193,922 in 1939.

While the operations of the period 1931 to 1939 showed an operating surplus of \$226,234, the results of operations for individual years showed wide variations (See Table I). The low point was in 1938 with a deficit of \$943,553, due primarily to the sharp drop of \$910,000 in delinquent tax collections, accenting the decline in receipts from this source which started in 1937. Fluctuating revenues, varying more than the fairly even debt charges, and the continued increases in operating expenditures were the principal causes of differences in the operating results of the period.

Capital outlays from current revenues during this period were rather small, totalling only \$919,316. The use of current revenues for capital outlays converted the \$226,234 operating surplus for the period to a net deficit of \$693,082. This deficit was reflected entirely in the reduction of the cash balance from \$1,745,132 at the beginning of 1931 to \$1,052,050 at the end of 1939.

DEBT AND DEBT CHARGES

Capital outlays during this nine-year period continued to be substantial. As stated previously, plant expansion totalled \$14,645,356. P.W.A. grants of \$6,608,969 accounted for almost 45.2 percent of this amount; bond funds of \$7,110,066 or 48.5 percent were also utilized; while the remaining \$926,321 or 6.3 percent came from current revenues.

The gross debt during the period declined \$2,486,054, from \$23,142,183 in 1931 to \$20,656,129 in 1939, a reduction of 10.7 percent. Bonds in the sum of \$12,001,054 were retired, while new issues totalled \$9,500,000 and a \$15,000 bonded debt was assumed because of annexed municipalities. Sinking fund reserves applicable to bond retirement declined from \$1,432,165 in 1931 to \$538,168, reflecting the decrease in term bonds and increase in serial bonds. The net debt was consequently reduced during the period by only \$1,215,000, approximately one-half the gross debt reduction.

SUMMARY—1931-1939

The period 1931 to 1939 can be characterized as one of extreme fluctuations.

Assessed valuation of real estate continued a general rise until 1933 to reach a high point of \$1,211,956,670. A decline began in 1934 and by 1939 valuation had dropped to \$1,098,852,804, a loss of 9.3 percent from the peak year. At the same time the tax rate, which was $11\frac{3}{4}$ mills between 1931 and 1933, was reduced in 1934 to $11\frac{1}{4}$ mills and continued at this figure until 1939, when it was increased to $12\frac{1}{4}$ mills.

Considering declines in valuations and changes in tax rates, the stability of revenue receipts is notable. Fluctuations were apparent nevertheless. Revenue receipts reached a low of \$13,109,022 in 1933. On the other hand, the highest amount collected during any one year of the entire quarter century occurred in 1936, when revenue receipts were \$15,134,922.

The pupil attendance also fluctuated. The pupil attendance continued to rise, reaching a peak of 98,753 in 1933. In 1934, however, the trend was reversed and by 1939 attendance had dropped to 92,150, an increase of 1.8 percent over 1931, but a decline of 6.7 percent from 1933, the peak year. The 3,172 teachers employed in 1930 constituted the highest number in any year except 1931. In 1932 a downward trend began, continuing to 1939, when numbers of teachers fell to 3,009, a 5.1 percent decrease. Teachers' salary payments, however, declined only 2 percent from 1930 to 1939.

C. PERIOD OF FINANCIAL RECOVERY— 1940-1943 (Inclusive)

CHANGES IN PUPIL ATTENDANCE, NUMBER OF TEACHERS, AND PUPIL-TEACHER RATIO

The following tabulation shows the decrease in average daily attendance of the five major classes of pupils between 1940 and 1943:

AVERAGE DAILY ATTENDANCE

Type of School	1939		1943		Percent of Decrease
	Attendance	Percent of Total	Attendance	Percent of Total	
Elementary.....	51,880	56.3	40,936	58.0	21
Junior.....	9,607	10.4	7,669	10.9	20
Junior-Senior.....	16,557	18.0	12,089	17.1	27
Senior.....	9,568	10.4	6,873	9.7	28
Vocational.....	4,538	4.9	3,026	4.3	33
Total.....	92,150	100.0	70,593	100.0	23

This period presents quite a reversal in trend from that of the earlier periods. Not only was there a decline in the total enrollment, but an even greater decline in secondary grades where the costs are higher.

The number of teachers also declined from 3,009 in 1939 to 2,541 in 1943, a decrease of 16 percent. This decrease in teachers was less than the 21 percent decline in enrollment. The disparity was due to several uncontrollable factors. During 1943 there was a very severe epidemic of influenza in Pittsburgh, causing absences as high as 30 percent during certain weeks. Such large absences naturally colored average daily attendance figures.

The number of teachers covers all on the school rolls as of June of each year. A considerable number of teaching positions were unfilled in September of 1943, but this is not reflected in the latest available figures. Furthermore, it is not possible immediately to make proportionate reductions in numbers of teachers during a period of decreasing enrollments. For example, in vocational schools a proportionate reduction of teachers to pupils might mean the elimination of an entire vocation or trade. It is chiefly for these reasons that the total pupil-teacher ratio shows a decline in 1943 over 1939 of only 9.3 percent. The number of teachers for the five major classes for 1939 and 1943 is shown in the following table:

NUMBER OF TEACHERS

Type of School	1939		1943		Percent of Decrease
	Number of Teachers	Percent of Total	Number of Teachers	Percent of Total	
Elementary.....	1,543	51.3	1,249	49.1	19
Junior.....	364	12.1	326	12.9	10
Junior-Senior.....	610	20.3	517	20.3	15
Senior.....	335	11.1	293	11.5	13
Vocational.....	157	5.2	156	6.2	1
Total.....	3,009	100.0	2,541	100.0	16

The pupil-teacher ratios for 1939 and 1943, enumerated in the following table, show a decrease in all classes, with the greatest decrease in the vocational and senior high schools:

PUPIL-TEACHER RATIO

Type of School	1939	1943	Percent of Decrease
Elementary.....	33.62	32.77	2.6
Junior.....	26.39	23.52	11.0
Junior-Senior.....	27.14	23.38	13.9
Senior.....	28.56	23.46	17.9
Vocational.....	28.90	19.39	33.0
Total.....	30.62	27.78	9.3

COST OF CONDUCTING SCHOOLS—1940-1943 (Inclusive)

Unlike the previous periods this last four-year period represents declining expenditures for all major items. Operating expenditures dropped from \$12,610,961 in 1939 to \$11,520,771 in 1943, a decrease of almost 9 percent.

The following tabulation of all expenditures from current funds by major classifications for 1940 and 1943 show these decreases:

GENERAL FUND EXPENDITURES

Purpose of Expenditure	1939		1943		Percent of Decrease
	Amount	Percent of Total	Amount	Percent of Total	
Cost of Instruction.....	\$9,405,332	63.6	\$8,548,398	63.3	9.1
Operation and Maintenance of Plant.....	2,039,951	13.8	1,978,779	14.7	3.0
Other Operating Expenditures.....	1,165,678	7.9	993,594	7.4	14.8
Operating Expenditures.....	12,610,961	85.3	11,520,771	85.4	8.6
Retirement of Debt.....	1,388,802	9.4	1,272,000	9.4	8.4
Interest and State Tax.....	797,927	5.4	701,759	5.2	12.1
Capital Outlays.....	— 13,317	—0.1	— 179	.....	.....
Total Expenditures.....	\$14,784,373	100.0	\$13,494,351	100.0	8.7

Total operating expenditures decreased to the same extent as total expenditures, 9 percent. Within the operating expenditures, however, instruction costs decreased 9.1 percent, while operation and maintenance of plant decreased only 3 percent. Interest and retirement of debt also show a large decrease. During this period sales of new bonds totalled only \$3,000,000, while bonds were retired in the sum of \$5,569,641, thereby reducing outstanding debt. Interest rates on the new bonds were much lower than on bonds retired, producing additional savings.

The reduction in the teaching staff naturally was accompanied by a decrease in salary payments. The reduction, however, was only 10.6 percent, compared with 16 percent decrease in number of teachers. While the elementary teaching force had a reduction of 19 percent, salary payments declined only 10 percent. This was due to an increase in the salaries of elementary teachers granted in 1943. The following table reflects the teachers' salary changes:

PAYMENTS FOR TEACHERS' SALARIES

Type of School	1939		1943		Percent of Decrease
	Amount	Percent of Total	Amount	Percent of Total	
Elementary.....	\$3,195,829	42.0	\$2,873,735	42.1	10.1
Junior.....	995,253	13.0	911,231	13.4	8.4
Junior-Senior.....	1,839,137	24.1	1,588,841	23.3	13.6
Senior.....	1,111,707	14.5	962,847	14.1	13.4
Vocational.....	493,275	6.4	486,862	7.1	1.3
Total.....	\$7,634,201	100.0	\$6,823,516	100.0	10.6

REVENUES

While expenditures during this period showed slight decreases, the revenues showed a much greater decline. Although revenues in these four years did not show material changes, the period began with a tremendous loss in revenue. Current revenues of \$13,835,104 for 1940 were 7.4 percent below 1939 current revenues of \$14,978,249. This was due entirely to the mandatory reduction (according to State law) in the tax rate from 12¼ to 11¾ mills and a reduction in assessed valuations of over \$50,000,000. While assessed valuations continued to decline during each of these four years, subsequent improved tax collections more than offset losses of revenues caused by this decline. Receipts from delinquent taxes declined, however, resulting in a slight decrease in current revenues.

The loss of revenue during this period was so great that, despite large decreases in operating expenditures and slight decreases in debt service requirements, current revenues fell below current expenditures in the first three years. It was only in 1943, because of further decreases in operating expenditures, a material decrease in debt service charges, and an increase in current revenues, that it was possible to end the year with a net surplus of \$201,885. For the entire period, however, operations showed a net deficit of \$1,778,756. This deficit was financed by

use of the insurance reserve and other special funds, amounting to \$1,238,163, thus abandoning the District's policy of self-insurance, and by a reduction in the cash balance of \$540,593.

BONDED DEBT

Though capital outlays during this period were only \$2,340,770, of which \$503,091 came from P.W.A. grants and about \$1,817,000 from bond funds, bonds were sold during the first two years of this period in the sum of \$3,000,000. Consequently, at the end of 1943 there was an unexpended bond fund balance of \$1,157,483, indicating the lack of necessity of the 1941 bond issue.

Bonds retired during this period in the sum of \$5,569,641 amounted to almost twice the value of new bonds issued of \$3,000,000. The net result was that gross bonded indebtedness was reduced from \$20,656,129 at the beginning of 1940 to \$18,086,488 in 1943, a reduction of \$2,569,641. The net bonded debt during this period decreased by \$2,107,592.

SUMMARY—1940-1943

Despite the fact that the current period began in 1940, when general economic conditions were materially improving under the stimulus of preparedness for war, the fiscal affairs of the School District of Pittsburgh showed no such improvement. This was largely due to a decline in revenues resulting from a mandatory reduction of one mill in the tax rate and a further drop of 6.3 percent in assessed valuations.

While pupil attendance showed a further decrease of 23 percent between 1939 and 1943, numbers of teachers declined only 16 percent and teachers' salary payments decreased only 10.6 percent.

SUMMARY OF FINANCIAL OPERATIONS—1919-1943 (Inclusive) CHANGES IN ENROLLMENT¹

For the first fifteen years following 1918, there was a steady growth in pupil enrollment, much more pronounced in secondary than in elementary schools. From 1919 to 1927, when the peak in elementary school enrollment was attained, the increase was only about 9 percent. However, secondary schools, including vocational schools, showed an increase

¹The average daily attendance figures used in this report are restricted to day-school pupils and are also exclusive of teachers' training schools, continuation schools, and special classes.

of more than 300 percent in pupil enrollment between 1919 and 1939, the peak year for secondary schools. The increase in enrollment of all classes of pupils from 1919 to 1933, the year of the over-all peak, was about 45 percent.

The total enrollment reached its peak in 1933. Thereafter, the trend has been continually downward. The average attendance of all regular day-school pupils fell from 98,753 in 1933 to 70,593 in 1943, or a decrease of about 30 percent. In fact, the total attendance of 1943 was only 3 percent greater than in 1919. The following tabulation shows the changes in attendance from 1919 to 1943:

AVERAGE DAILY ATTENDANCE

Year	Total		Elementary Schools			Secondary Schools		
	Attendance	Percent of Increase Over 1919	Attendance	Percent of Total	Percent of Change From 1919	Attendance	Percent of Total	Percent of Increase Over 1919
1919	68,241	....	58,707	86.0	.....	9,534	14.0	.....
1927	84,936	24.5	64,017	75.4	+ 9.0	20,919	24.6	119.4
1933	98,753	44.7	61,286	62.0	+ 4.4	37,467	38.0	293.0
1939	92,150	35.0	51,880	56.3	-11.6	40,270	43.7	322.4
1943	70,593	3.4	40,936	58.0	-30.3	29,537	42.0	209.8

The extraordinary increase in secondary school enrollment was due principally to the growth of vocational schools and to the introduction of the junior high school system. In 1919 secondary school pupils constituted only 14 percent of the total enrollment, in 1939 this percentage increased to 44 percent. Even though secondary grade enrollments began to decline in 1940 the decline in elementary grades was even at a higher rate, and by 1941 the secondary grade constituted 45 percent of the total enrollment. During the last two years of this period, because war activities have taken many of the high school and vocational school students, the percentage of pupils in secondary grades declined to about 42 percent of the total enrollment.

CHANGE IN TYPE OF ENROLLMENT

The changes in enrollment from elementary to secondary grades was in a great measure responsible for the increase in school costs. Teachers in secondary schools are traditionally compensated at higher rates than in elementary schools. Furthermore, the pupil-teacher ratio in secondary schools is lower than in elementary schools. In other words, about 30 percent more teachers at higher rates of pay are required to teach the same number of pupils in secondary than in elementary schools.

CHANGES IN NUMBER OF TEACHERS

Between 1919 and 1926 numbers of teachers did not increase commensurate with pupil attendance, resulting in an increase of the pupil-teacher ratio from 28.73 in 1919 to 31.07 in 1924. The highest ratio of the entire period was 31.63, attained in 1922. Between 1925 and 1932, however, numbers of teachers increased at a greater rate than pupil enrollment, causing a reduction in the pupil-teacher ratio from 31.07 in 1924 to 29.17 in 1931 (only 27.87 in 1927). Beginning in 1932 numbers of teachers declined steadily. The highest number of teachers was reached in 1931, two years prior to the peak year of enrollment, and their numbers declined thereafter at a greater rate than enrollment until 1935. Beginning with 1936, however, reduction in the number of teachers did not keep up with reduction in enrollment. The result was a decrease in the pupil-teacher ratio from 31.61 in 1935 to 28.78 in 1941 (the last year before war was felt) and to 27.78 in 1943, the lowest in this 25-year period.

These facts indicate that, generally speaking, during periods of large increases in enrollment, it is not necessary to increase the teaching staff to the same proportion. On the other hand, when a decline in enrollment sets in, it is not always possible immediately to reduce numbers of teachers by the same degree.

CHANGES IN PUPIL ATTENDANCE, NUMBER OF TEACHERS,
AND PUPIL-TEACHER RATIO

Year	Average Attendance		Number of Teachers		Pupil-Teacher Ratio	
	Attendance	Percent of Increase From 1919	Number	Percent of Increase From 1919	Number	Percent of Change From 1919
1919.....	68,241	.....	2,375	.....	28.73	.....
1927.....	84,936	24.5	3,048	28.3	27.87	-3.0
1933.....	98,753	44.7	3,158	32.9	31.27	+8.8
1939.....	92,150	35.0	3,009	26.7	30.62	+6.6
1943.....	70,593	3.4	2,541	7.0	27.78	-3.3

INCREASE IN SALARIES

Another important factor in increasing costs, especially during the first half of the period under review, was the increase in teachers' salary payments. Early in this period a mandatory higher salary schedule for all teachers became effective, followed by a voluntary increase in 1930. The latter increase was suspended in 1932, when a 10 percent salary and wage reduction became effective in July. This reduction continued in effect until the end of 1935.

Although numbers of teachers employed during June 1943, were 2,541 compared to 2,375 in 1919, an increase of about 7 percent, teachers' salary payments increased from \$2,894,616 in 1919 to \$6,823,516 in 1943, an increase of about 135 percent. The following tabulation shows the total number of teachers and total teachers' salary payments for the beginning and ending years of each of the three economic periods covered by this quarter of a century:

INCREASE IN PAYMENTS TO TEACHERS

Year	Number of Teachers	Percent of Increase Over 1919	Teachers' Salary Payments	Percent of Increase Over 1919
1919.....	2,375	.....	2,894,616	.....
1930.....	3,172	33.5	7,488,101	158.7
1931.....	3,216	35.4	7,731,459	167.1
1939.....	3,009	26.7	7,634,201	163.7
1940.....	2,961	24.7	7,547,819	160.7
1943.....	2,541	7.0	6,823,516	135.7

INCREASE IN SCHOOL PLANT

Accompanying the growth of enrollment up to 1933, there were changes in educational methods, requiring new buildings and changes in building structure. Many buildings acquired by the Board of Public Education, when it was created in 1911, were not adapted to the needs of the time. The same was true of many of the buildings acquired by annexations of other municipalities. Beginning in 1922 and for a decade thereafter, large capital outlays for new plant and equipment were made. In 1919 the value of the school plant was a little less than \$22,000,000. Large increases during the next decade brought the plant value to almost \$54,000,000, more than double the value of 1919. During 1933, 1934, and part of 1935, comparatively little was added to the plant; but between 1936 and 1940, further major additions were made, despite declining enrollments. Between 1919 and 1943 the value of the school plant increased about 190 percent, from about \$22,000,000 to about \$63,651,000.

This expansion had a dual effect on the cost of school operations. It increased the maintenance costs substantially. Because a major portion, about 75 percent, of the capital outlays of \$33,619,765 was financed by bond issues rather than from current revenue, a sharp increase in expenditures for debt service was inevitable. In fact, annual debt service charges during this quarter of a century rose about 140 percent.

INCREASE IN OPERATING EXPENDITURES

Because of various factors already considered, operating costs of the District increased steadily from 1919 to reach their peak in 1937. In fact, with the exception of the four years when there were salary reductions in effect (1932 to 1935), the increases were constant. In 1939 this trend was at last reversed. Despite the slight rise in 1940, they fell again in 1941 below 1939 and continued to decline each year thereafter. The expenditures of 1943 were about 11 percent below the peak in 1937 and 115 percent above 1919.

DEBT AND DEBT CHARGES

For the entire period 1919 to 1943 new bond issues amounted to \$33,000,000, and \$1,242,167 were assumed because of annexed municipalities, making a gross increase of \$34,242,167. During the same period, bonds were retired amounting to \$26,665,679, or a net increase of \$7,576,488. The gross bonded indebtedness, accordingly, grew from \$10,510,000, at the beginning of this period, to \$18,086,488, or an increase of about 72 percent.

Debt service charges naturally increased accordingly. The sum of \$1,973,759 spent for debt service charges in 1943 was about 140 percent greater than the sum of \$821,327 spent in 1919, but about 12 percent less than the amount of \$2,246,044 spent during the peak year 1931.

REVENUES

From 1919 to 1933 assessed valuations were increasing annually from \$806,022,460 to \$1,211,956,670, or about 50 percent. From 1934 to the present, they have been declining steadily to \$1,029,607,623 in 1943, a decrease of about 15 percent since 1933, but about 28 percent above 1919.

In 1919 the tax rate was $6\frac{1}{2}$ mills. In 1920 it was raised to $7\frac{1}{2}$ mills and in 1921 to $8\frac{1}{2}$. Between 1922 and 1930 the rate was $11\frac{1}{2}$ mills. In the latter year it rose to $11\frac{3}{4}$ mills. In 1934, the year when assessed valuations began to decline, the rate was reduced to $11\frac{1}{4}$ mills, and continued until 1939, when it was raised to $12\frac{1}{4}$, to be reduced the following year to $11\frac{3}{4}$ by legislative mandate. For most of the entire period tax rates were either $11\frac{1}{4}$, $11\frac{1}{2}$ or $11\frac{3}{4}$ mills. In fact, it was $11\frac{1}{4}$ during 5 years (1934 to 1938), $11\frac{1}{2}$ during 8 years (1922 to 1929), and $11\frac{3}{4}$ mills during 8 years (1930 to 1933 and 1940 to 1943).

The changes in assessed valuations and tax rates automatically affected the tax levies. The levies showed constant increases until 1933,

when they reached their peak of \$14,240,491, compared with \$5,239,146 in 1919, an increase of about 171 percent. The downward trend of assessments which started in 1934 resulted in continual reductions in tax levies each year, with the exception of 1939 when a higher tax rate prevailed. Improved tax collections, however, compensated for losses in assessment. Despite the fact that the 1943 levy at 11 $\frac{3}{4}$ mills was about \$2,000,000 less than in 1933 when the same millage prevailed, the amount of current taxes collected in 1943 was actually about \$800,000 greater than in 1933.

Since the District depends on taxes for 90 percent of its revenue, these changes in tax rates, assessed valuations, and collections had a material effect on its finances. From 1919 to 1931 current revenues of the District increased annually. Between 1919 and 1921, operating expenditures and debt service charges increased at a greater rate than revenues, resulting in operating deficits during each of these three years. From 1922 until 1931 the increased tax rate, accompanied by rising assessed valuation, produced current revenues which more than offset increasing operating expenditures and debt service charges, causing operating surpluses during each of these ten years. In 1932 and 1933 because of declining tax collections, current revenues decreased to a greater extent than operating expenditures, despite the 10 percent salary and wage reduction in effect during these years, resulting in operating deficits. From 1934 through 1936, although assessed valuations were declining and the tax rate was reduced one-half mill, the improvement in collection of current and delinquent taxes was sufficient to provide operating surpluses each year, even though the 10 percent salary and wage decreases were restored in 1936. From 1937 to 1943 expenditures exceeded current revenues, causing operating deficits in each year with the exception of 1939 and 1943. The tax increase of 1939 and a decrease of \$200,000 in operating expenditures were responsible for the \$180,559 operating surplus of that year. In 1943 decreased operating expenditures and debt service charges were largely responsible for the operating surplus of \$201,706.

For the entire quarter century current revenues exceeded current operating expense and debt services by \$1,115,168. This operating surplus was used to finance capital outlays of \$4,511,112 from the General Fund for the period, resulting in a net deficit of \$3,395,944 in the General Fund. This deficit was financed by the bond issue of \$2,000,000, absorption of the fire insurance fund and other reserves amounting to \$1,238,687, and a reduction in the cash balance by \$157,257.

CONCLUSIONS

At first glance the future of the School District of Pittsburgh has some dark undertones. The first relates to future revenues. The District under present laws must depend on real estate taxes for 90 percent of its current revenues. Under restrictions presently imposed by the General Assembly, Act of May 25, 1939 (P. L. 182), as amended by Act of June 5, 1941 (P. L. 93), the present tax rate of 11¾ mills is the maximum that the Board may levy. If assessed valuations continue to decline materially in the future, this tax limitation may seriously affect the District's revenues and require substantial reduction in expenditures.

The second problem relates to the possible increase in enrollment in the post-war period. The long-term declining birth rate, which became quite evident after 1930 and was responsible for a substantial part of the drop in school population since 1934, has recently gone into reverse, temporarily at least, because of war marriages with increases in births, particularly in 1942 and 1943. This reversal will begin to affect elementary school enrollments in 1947 and 1948. The number of births from 1919 to 1943 are shown below:

BIRTHS IN TWENTY-FIVE YEAR PERIOD

Year	Number	Percent of 1919	Year	Number	Percent of 1919
1919	14,307	100.0	1931	14,236	99.5
1920	14,694	102.7	1932	13,041	91.1
1921	16,193	113.2	1933	11,774	82.3
1922	14,964	104.6	1934	11,863	82.9
1923	15,421	107.8	1935	12,164	85.0
1924	14,925	104.3	1936	12,283	85.8
1925	15,348	107.2	1937	13,585	94.9
1926	14,871	103.9	1938	14,307	100.0
1927	15,647	109.3	1939	14,023	98.0
1928	14,818	103.5	1940	14,945	104.4
1929	14,409	100.7	1941	15,958	111.5
1930	14,985	104.7	1942	19,461	136.0
			1943	18,681	130.6

The armed services and war industry have taken from the schools many boys and girls of high school age. While it is probable that most of these will not return to school at the war's end, it is obvious that the number of their age-group successors will be at least as high in the immediate post-war years and will be higher in subsequent years, reflecting the present temporary birth increases.

There are, however, some bright spots in prospect which should offset the dark notes. While assessed valuations declined at a rapid

rate during the *past decade*, post-war construction may help stop the recession. Total attendance in the schools, on the other hand, which decreased continuously from 1934, showed a rate of decline since 1939 much greater than the decline in assessments (See Chart IV). The recent increased birth rate will materially increase the elementary grades enrollment by 1947. However, in all probability, the increased birth rate is a temporary wartime condition. In fact, while in 1942 the number of births increased more than 22 percent over 1941, 1943 shows a decrease of 4 percent under 1942, indicating a possibility that the peak of increase has already been reached. The long run trend in the rate of population increase is, however, downward, according to experts in the field. They claim that between 1965 and 1980 the United States will have a relatively static population at some point substantially above the present National level.

The expected temporary increase in enrollment in the post-war years does not necessarily mean a proportionate increase in costs. As will be noted from Tables VIII and IX, during the period of declining enrollment, numbers of teachers did not decline proportionately, while the pupil-teacher ratio decreased decidedly, thereby substantially increasing the cost per pupil. Furthermore, every increase of one pupil per teacher in the present pupil-teacher ratio in Pittsburgh would amount to approximately \$265,000 annually in savings to the District. In fact, the future increased enrollment might be offset by greater pupil-teacher ratio, thereby reducing the per pupil cost. A return of the elementary pupil-teacher ratio to the 1935 level (raising it from 27.8 percent at present to 31.6 percent) would absorb the costs of a post-war increased enrollment of about 14 percent. Furthermore, the first impact of the increase in enrollment, anticipated for the six years after the war birth rate becomes effective, will be chiefly in elementary grades, where the cost per pupil in 1942 was only about 57 percent of the per pupil cost in senior high schools and 63 percent of the per pupil cost in junior high schools. It may be, therefore, that operating expenses will not change materially because of the increased birth rate.

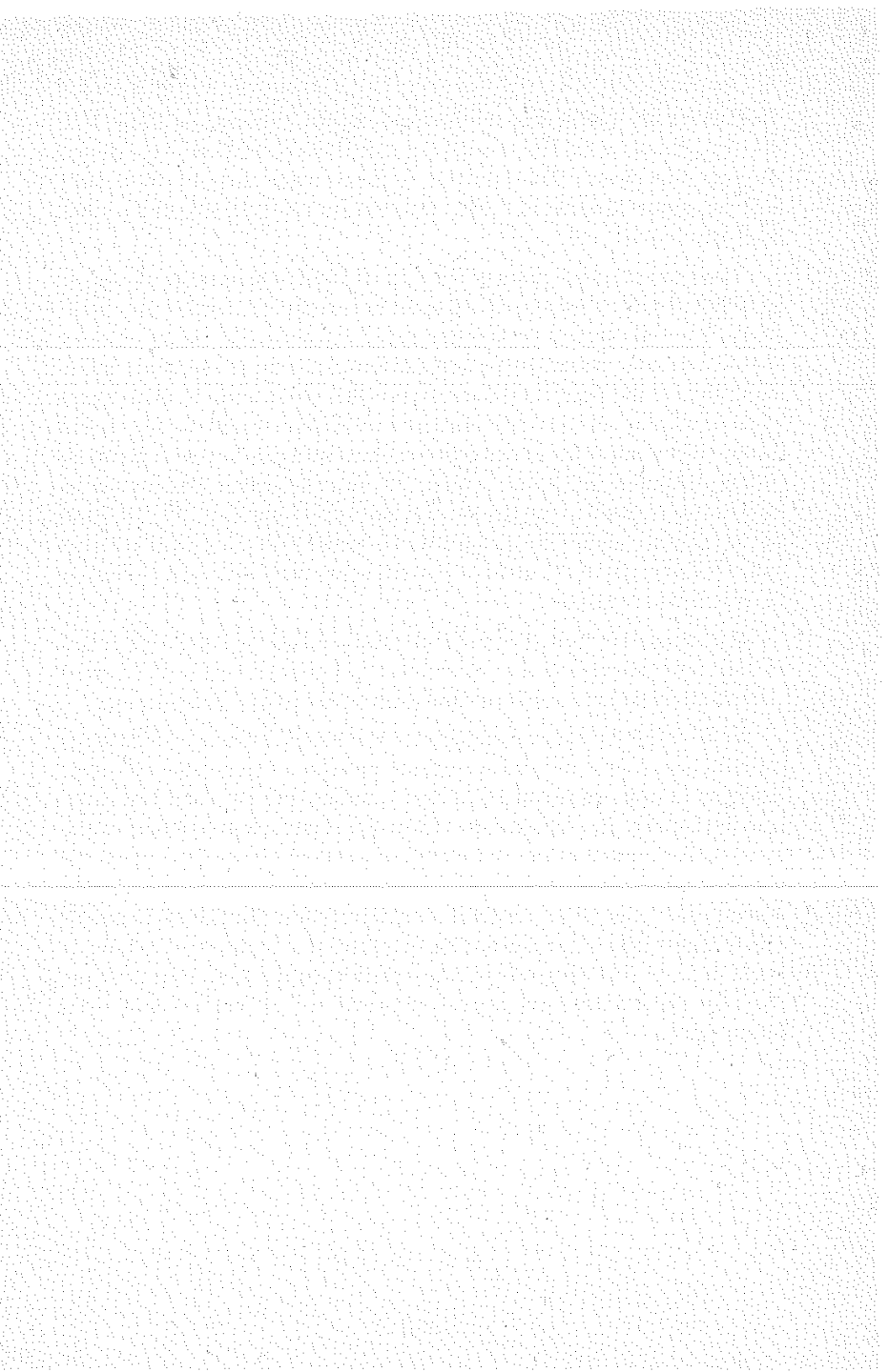
With the possibility of stabilized assessment valuations in the future, it may be that future revenues can be maintained at about their present level, with even some possibility of rate reductions, if valuations rise. Consequently, it would appear possible to continue to balance annual revenues and expenditures, unless the post-war years bring unnecessary sharp and abnormal expansions in plant or operating costs.

Fortunately, future debt service requirements, as shown by Table VII, should continue to decline at an average of about \$70,000 per year during the next four years. The reduction in debt service charges below 1943 will be about \$54,000 in 1944, \$92,000 in 1945, \$238,000 in 1946, \$280,000 in 1947, etc.

The present school plant of the City of Pittsburgh is large enough to be able to handle a substantial increase in enrollments without any additions. The only capital outlays that may be necessary in the near future should be major alterations or replacements of some of the older buildings. In fact, the Board of Education now has under consideration a program for closing several of the elementary schools, because the enrollment is only 64 percent of the school capacity. It should also be noted that most of the older and inefficient schools are in areas where the decline in enrollment is greater than the average throughout the City. On the basis of these facts it should be possible in the future to finance most of these capital outlays out of the savings that will result from the future reduction in debt service charges.

It appears, therefore, that with careful planning, the Pittsburgh Board of Education should be able to maintain a policy of balanced financial operations in the post-war years and meet all its normal obligations.

In planning the future operations of the School District of Pittsburgh the following words of caution might be of value: The present favorable economic conditions produced by war activities and the years of expansion which may be expected to follow the short-term let-down of the reconversion period at the end of the war should be used to reduce the bonded indebtedness preparatory for a possible period of recession several years later. The possibility for reduction in the School District's indebtedness should be materially aided by the prospect of relatively static or even declining school population over the long term and the fact that present facilities appear sufficient for all current and early future needs.



T A B L E S

The following tables, with the exceptions noted later, were based on data taken from the official Annual Report of the Chief Accountant and Statistician of the Pittsburgh Board of Public Education.

The tables on pupil attendance, numbers of teachers, and pupil-teacher ratios were especially prepared for this report by the Superintendent of Schools of the Pittsburgh Board of Public Education.

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
SCHOOL DISTRICT OF PITTSBURGH
SUMMARY OPERATING STATEMENT

Year	Revenue Receipts	Debt Service Charges	Operating Expenditures	Operating Surplus or Deficit	Capital Outlay	Net Surplus or Deficit
1919	\$5,706,259	\$821,327	\$5,352,197	\$ - 467,265	\$35,509	- \$502,774
1920	6,842,712	848,095	7,259,523	- 1,264,906	51,574	- 1,316,480
1921	7,669,125	868,820	7,767,278	- 966,973	94,866	- 1,061,839
1922	10,674,306	1,030,992	8,533,966	+ 1,109,348	91,486	+ 1,017,862
1923	11,624,222	1,399,491	8,993,850	+ 1,230,881	82,893	+ 1,147,988
1924	11,904,590	1,390,074	9,747,224	+ 767,292	349,026	+ 418,266
1925	12,461,247	1,725,392	10,498,852	+ 237,003	217,726	+ 19,277
1926	12,693,734	1,705,354	10,656,852	+ 331,528	617,776	- 286,248
1927	13,236,507	1,940,071	10,980,368	+ 316,068	1,153,518	- 837,450
1928	13,804,078	1,928,391	11,372,206	+ 503,481	322,951	+ 180,530
1929	14,269,354	2,181,668	11,621,502	+ 466,184	247,241	+ 218,943
1930	14,543,007	2,150,702	11,998,270	+ 394,035	316,216	+ 77,819
Total 1919-1930	135,429,141	17,990,377	114,782,088	+ 2,656,676	3,580,782	- 924,106
1931	14,779,591	2,246,044	12,498,067	+ 35,480	185,652	- 150,172
1932	13,724,822	2,191,804	11,824,496	- 291,478	83,731	- 375,209
1933	13,109,022	2,090,038	11,084,373	- 65,389	46,492	- 111,881
1934	13,402,365	2,031,556	11,292,302	+ 78,507	62,467	+ 16,040
1935	14,438,304	1,992,707	11,483,317	+ 962,280	68,004	+ 894,276
1936	15,134,922	2,098,368	12,544,779	+ 491,775	219,699	+ 272,076
1937	14,680,506	2,100,617	12,801,836	- 221,947	184,572	- 406,519
1938	14,032,333	2,174,153	12,801,733	- 943,553	82,017	- 1,025,570
1939	14,978,249	2,186,729	12,610,961	+ 180,559	- 13,318	+ 193,877
Total 1931-1939	128,280,114	19,112,016	108,941,864	+ 226,234	919,316	- 693,082
1940	13,835,104	2,188,207	12,670,945	- 1,024,048	- 5,543	- 1,018,505
1941	13,972,853	1,872,957 ¹	12,361,066	- 261,170	18	- 261,188
1942	13,459,868	2,155,146	11,988,952	- 684,230	16,718	- 700,948
1943	13,696,236	1,973,759	11,520,771	+ 201,706	- 179	+ 201,885
Total 1940-1943	54,964,061	8,190,069	48,541,734	- 1,767,742	11,014	- 1,778,756
Total	\$318,673,316	\$45,292,462	\$272,265,686	\$ + 1,115,168	\$4,511,112	- \$ 3,395,944

¹ Does not include \$300,000 of accumulated sinking fund surplus used for debt service requirements.

TABLE II
SCHOOL DISTRICT OF PITTSBURGH
SUMMARY STATEMENT OF OPERATIONS

Year	Change in Financial Status				
	Increase or Decrease in Cash Balance	Transfers to and From Other Funds	Reduction or Increase of Temporary Loans	Bonds Sold	Net Change Increase or Decrease
1919	-\$ 502,774	.....	.....	.....	-\$ 502,774
1920	+ 312,535	.....	-\$1,629,015	.....	-1,316,480
1921	+ 309,146	.....	- 1,370,985	.....	-1,061,839
1922	+ 15,143	+ \$2,718	+ 3,000,000	2,000,000	+1,017,861
1923	+1,151,230	- 3,242	.....	.....	+1,147,988
1924	+ 418,266	.....	.....	.....	+ 418,266
1925	+ 19,278	.....	.....	.....	+ 19,278
1926	- 836,248	- 550,000	.....	.....	- 286,248
1927	- 287,449	+ 550,000	.....	.....	- 837,449
1928	+ 180,531	.....	.....	.....	+ 180,531
1929	+ 218,942	.....	.....	.....	+ 218,942
1930	+ 77,819	.....	.....	.....	+ 77,819
Total 1919-1930	+1,076,419	- 524	.....	2,000,000	- 924,105
1931	- 150,172	.....	.....	.....	- 150,172
1932	- 375,208	.....	.....	.....	- 375,208
1933	- 111,881	.....	.....	.....	- 111,881
1934	+ 16,039	.....	.....	.....	+ 16,039
1935	+ 894,276	.....	.....	.....	+ 894,276
1936	+ 272,076	.....	.....	.....	+ 272,076
1937	- 406,519	.....	.....	.....	- 406,519
1938	-1,025,570	.....	.....	.....	-1,025,570
1939	+ 193,877	.....	.....	.....	+ 193,877
Total 1931-1939	- 693,082	.....	.....	.....	- 693,082
1940	- 974,705	- 43,800	.....	.....	-1,018,505
1941	+ 613,811	- 875,000	.....	.....	- 261,189 ¹
1942	- 381,585	- 319,363	.....	.....	- 700,948
1943	+ 201,885	.....	.....	.....	+ 201,885
Total 1940-1943	- 540,594	-1,238,163	.....	.....	-1,778,757
Total	- 157,257	-1,238,687	.....	2,000,000	-3,395,944

¹ Does not include \$300,000 from sinking fund surplus.

TABLE III
SCHOOL DISTRICT OF PITTSBURGH
ASSESSED VALUATIONS, TAX RATES, AND REVENUE RECEIPTS

Year	Assessments		Tax Rates		Revenue	
	Valuations	Percent of 1919	Rate in Mills	Percent of 1919	Receipts	Percent of 1919
1919	\$806,022,460	100.0	6.5	100.0	\$5,706,258	100.0
1920	814,832,429	101.1	7.5	115.4	6,842,712	119.9
1921	825,923,116	102.5	8.5	130.8	7,669,125	134.4
1922	869,481,625	107.9	11.5	176.9	10,674,305	194.0
1923	928,257,993	115.2	11.5	176.9	11,624,222	195.6
1924	951,773,247	118.1	11.5	176.9	11,904,590	208.6
1925	992,964,614	123.2	11.5	176.9	12,461,247	218.4
1926	1,014,992,367	136.7	11.5	176.9	12,693,734	222.5
1927	1,049,904,506	137.1	11.5	176.9	13,236,507	231.9
1928	1,111,930,818	137.9	11.5	176.9	13,804,078	241.9
1929	1,138,557,786	138.2	11.5	176.9	14,269,354	250.1
1930	1,165,290,161	138.5	11.75	180.8	14,543,007	254.9
1931	1,208,221,450	149.9	11.75	180.8	14,779,591	259.0
1932	1,209,091,171	150.0	11.75	180.8	13,724,822	240.5
1933	1,211,956,670	150.3	11.75	180.8	13,109,022	229.7
1934	1,181,710,425	146.6	11.25	173.1	13,402,364	234.9
1935	1,173,294,370	145.6	11.25	173.1	14,438,304	253.0
1936	1,171,420,405	145.3	11.25	173.1	15,134,922	265.2
1937	1,102,755,647	136.8	11.25	173.1	14,680,506	257.3
1938	1,099,127,634	136.4	11.25	173.1	14,032,333	245.9
1939	1,098,852,804	136.3	12.25	188.5	14,978,249	262.5
1940	1,047,492,546	130.0	11.75	180.8	13,835,104	242.5
1941	1,036,209,755	128.6	11.75	180.8	13,972,853	244.9
1942	1,032,379,167	128.1	11.75	180.8	13,459,868	235.9
1943	1,029,607,623	127.7	11.75	180.8	13,696,236	240.0

TABLE IV
SCHOOL DISTRICT OF PITTSBURGH
TAX COLLECTIONS

Year	Tax Rate in Mills	Amount of Current Tax Levy	Amount of Current Taxes Collected	Percent of Current Tax Levy Collected	Amount of Delinquent Taxes Jan. 1	Amount of Delinquent Taxes Collected	Percent of Delinquent Taxes Collected	Total Taxes Collected	Percent of Total Collections to Current Levies
1919	6.50	5,239,146	4,868,541	92.93	844,343	358,983	42.52	5,227,524	99.77
1920	7.50	6,111,243	5,726,405	93.70	779,339	317,266	40.71	6,043,671	98.89
1921	8.50	7,020,346	6,554,893	93.37	761,259	269,483	35.40	6,824,376	97.20
1922	11.50	9,999,039	9,242,267	92.43	838,263	282,689	33.72	9,524,956	95.26
1923	11.50	10,674,967	9,960,709	93.31	1,108,075	470,049	42.42	10,430,758	97.71
1924	11.50	10,945,392	10,219,738	93.37	1,181,910	515,045	43.58	10,734,783	98.07
1925	11.50	11,419,093	10,631,944	93.11	1,283,108	543,100	42.33	11,175,044	97.86
1926	11.50	11,672,412	10,798,518	92.51	1,399,674	568,669	40.63	11,367,187	97.38
1927	11.50	12,073,902	11,077,843	91.75	1,564,798	617,426	39.46	11,695,269	96.86
1928	11.50	12,787,204	11,649,073	91.10	1,895,260	685,864	36.19	12,334,937	96.46
1929	11.50	13,093,415	11,860,427	90.58	2,204,235	754,419	34.23	12,614,846	96.34
1930	11.75	13,692,159	12,088,913	88.29	2,556,543	857,779	33.55	12,946,692	94.55
Total 1919-1930		124,728,318	114,679,271	90.50	16,416,807	6,240,772	38.01	120,920,043	96.95
1931	11.75	14,196,602	11,989,030	84.45	3,149,184	1,047,498	33.26	13,036,528	91.83
1932	11.75	14,206,821	11,062,350	77.87	4,079,343	997,669	24.46	12,060,019	84.89
1933	11.75	14,240,491	10,378,165	72.88	6,059,307	1,103,312	18.21	11,481,477	80.63
1934	11.25	13,294,242	9,696,899	72.94	8,670,770	1,864,659	21.51	11,561,558	86.96
1935	11.25	13,199,562	10,458,472	79.23	10,205,676	2,334,697	22.88	12,793,169	96.92
1936	11.25	13,178,480	10,693,795	81.15	10,490,909	2,831,495	26.99	13,525,290	102.63
1937	11.25	12,406,001	10,447,753	84.22	9,995,757	2,581,791	25.83	13,029,544	105.02
1938	11.25	12,365,186	10,737,243	86.83	9,120,288	1,671,948	18.33	12,409,191	100.35
1939	12.25	13,460,947	11,756,594	87.34	8,875,725	1,597,367	18.00	13,353,961	99.20
Total 1931-1939		120,548,332	97,220,301	80.65	70,646,959	16,030,436	22.69	113,250,737	93.95
1940	11.75	12,308,038	10,868,473	88.30	8,776,950	1,378,516	15.71	12,246,989	99.50
1941	11.75	12,175,465	11,050,834	90.76	8,640,022	1,469,477	17.01	12,520,311	102.83
1942	11.75	12,130,455	11,089,218	91.42	8,080,145	875,381	10.83	11,964,599	98.63
1943	11.75	12,079,000	11,179,320	92.55	8,072,335	1,147,073	14.21	12,326,393	102.65
Total 1940-1943		48,692,958	44,187,845	90.75	33,569,452	4,870,447	14.58	49,058,292	100.75
Total		293,969,608	256,087,417	87.19	120,633,218	27,141,655	22.50	283,229,072	96.43

TABLE V
SCHOOL DISTRICT OF PITTSBURGH
CAPITAL OUTLAYS

Year	General Fund	Capital Account	Total
1919	\$35,509	\$36,324	\$71,833
1920	51,574	152,583	204,157
1921	91,368	311,974	403,342
1922	87,611	2,606,356	2,693,967
1923	85,270	3,050,701	3,135,971
1924	346,682	2,955,060	3,301,742
1925	224,071	2,064,837	2,288,908
1926	600,716	3,059,412	3,660,128
1927	595,989	2,331,740	2,927,729
1928	840,456	2,174,060	3,014,516
1929	304,941	1,868,004	2,172,945
1930	311,223	2,072,029	2,383,252
Total 1919-1930	3,575,410	22,683,080	26,258,490
1931	192,307	2,144,059	2,336,366
1932	81,899	1,937,785	2,019,684
1933	48,462	38,507	86,969
1934	61,755	24,996	86,751
1935	66,054	641,345	707,399
1936	213,113	1,763,877	1,976,990
1937	191,055	2,513,293	2,704,348
1938	84,993	1,001,956	1,086,949
1939	- 13,317	3,653,217	3,639,900
Total 1931-1939	926,321	13,719,035	14,645,356
1940	- 5,526	923,121	917,595
1941	34	986,137	986,171
1942	16,731	368,500	385,232
1943	- 179	51,952	51,772
Total 1940-1943	11,060	2,329,710	2,340,770
Total	4,512,791	38,731,825	43,244,616

Note: This table is based on contracts incurred and does not agree with Table 1 which is based on actual expenditures.

TABLE VI
SCHOOL DISTRICT OF PITTSBURGH
SCHEDULE OF BONDED DEBT

Year	Outstanding January 1	Issued	Assumption of Bonded Debt by Annexation	Repaid	Outstanding December 31	Sinking Fund	Net Bonded Debt
1919	10,510,000	.....	.....	255,000	10,255,000	1,682,932	8,572,068
1920	10,255,000	.....	6,700	274,700	9,987,000	1,859,368	8,127,632
1921	9,987,000	.....	104,000	265,200	9,825,800	2,012,881	7,812,919
1922	9,825,800	5,000,000	.....	1,254,700	13,571,100	1,214,688	12,356,412
1923	13,571,100	3,000,000	50,000	451,200	16,169,900	1,482,136	14,687,764
1924	16,169,900	.....	.....	640,700	15,529,200	1,556,872	13,972,328
1925	15,529,200	5,000,000	.....	911,700	19,617,500	1,558,436	18,059,064
1926	19,617,500	.....	.....	751,700	18,865,800	1,664,053	17,201,747
1927	18,865,800	3,000,000	768,579	1,374,381	21,259,998	1,415,134	19,844,864
1928	21,259,998	1,500,000	20,500	873,549	21,906,949	1,536,110	20,370,839
1929	21,906,949	3,000,000	25,000	998,680	23,933,269	1,691,178	22,242,091
1930	23,933,269	.....	252,388	1,043,474	23,142,183	1,809,668	21,332,515
Total 1919-1930	10,510,000	20,500,000	1,227,167	9,094,984	23,142,183	.....	.....
1931	23,142,183	3,000,000	.....	1,066,974	25,075,209	1,970,783	23,104,426
1932	25,075,209	.....	.....	1,599,072	23,476,137	1,505,816	21,970,321
1933	23,476,137	.....	15,000	1,090,777	22,400,360	1,510,186	20,890,174
1934	22,400,360	.....	.....	1,240,705	21,159,655	1,439,708	19,719,947
1935	21,159,655	2,500,000	.....	1,228,205	22,431,450	1,296,022	21,135,428
1936	22,431,450	1,000,000	.....	1,065,705	22,365,745	1,381,461	20,984,284
1937	22,365,745	1,500,000	.....	1,716,705	22,149,040	843,516	21,305,524
1938	22,149,040	1,500,000	.....	1,579,206	22,069,834	578,788	21,491,046
1939	22,069,834	.....	.....	1,413,705	20,656,129	538,168	20,117,961
Total 1931-1939	23,142,183	9,500,000	15,000	12,001,054	20,656,129	.....	.....
1940	20,656,129	1,500,000	.....	1,259,410	20,896,719	648,963	20,247,756
1941	20,896,719	1,500,000	.....	1,217,411	21,179,308	488,657	20,690,651
1942	21,179,308	.....	.....	1,847,410	19,331,898	49,087	19,282,811
1943	19,331,898	.....	.....	1,245,410	18,086,488	76,119	18,010,369
Total 1940-1943	20,656,129	3,000,000	.....	5,569,641	18,086,488	.....	.....
Total	10,510,000	33,000,000	1,242,167	26,665,679	18,086,488	.....	.....

TABLE VII
SCHOOL DISTRICT OF PITTSBURGH
PROJECTION OF DEBT SERVICE REQUIREMENTS

Year	Debt Service Charge		Total
	Sinking Fund	Interest	
1943.....	\$1,272,000	\$641,759	\$1,913,759
1944.....	1,263,683	596,151	1,859,834
1945.....	1,274,000	547,749	1,821,749
1946.....	1,172,000	503,619	1,675,619
1947.....	1,172,000	461,331	1,633,331
1948.....	1,173,000	416,392	1,589,392
1949.....	1,171,000	375,157	1,546,157
1950.....	1,172,000	333,480	1,505,480
1951.....	1,173,000	292,491	1,465,491
1952.....	1,171,000	250,079	1,421,079
1953.....	999,000	208,604	1,207,604
1954.....	899,000	175,924	1,074,924
1955.....	719,000	145,295	864,295
1956.....	719,000	122,660	841,660
1957.....	617,000	99,259	716,259
1958.....	616,000	80,107	696,107
1959.....	566,128	62,148	628,276
1960.....	457,000	47,165	504,165
1961.....	456,000	34,757	490,757
1962.....	357,000	24,498	381,498
1963.....	297,000	16,340	313,340
1964.....	236,000	10,357	246,357
1965.....	237,000	5,073	242,073
1966.....	94,000	1,215	95,215
Total.....	19,282,811	5,451,610	24,734,421

TABLE VIII
SCHOOL DISTRICT OF PITTSBURGH
AVERAGE DAILY PUPIL ATTENDANCE AND NUMBER OF TEACHERS EMPLOYED
BY TYPES OF SCHOOLS — 1919-1943 (INCLUSIVE)

Year	Elementary			Junior High			Junior-Senior High			Other High			Vocational		
	Pupils	Teachers	Pupil-Teacher Ratio	Pupils	Teachers	Pupil-Teacher Ratio	Pupils	Teachers	Pupil-Teacher Ratio	Pupils	Teachers	Pupil-Teacher Ratio	Pupils	Teachers	Pupil-Teacher Ratio
1919	58,707	1,921	30.56	.....	.....	.....	.....	.....	.....	9,421	447	21.07	113	7	16.14
1920	58,582	1,905	30.75	.....	.....	.....	.....	.....	.....	10,199	452	22.56	176	8	22.00
1921	62,444	1,908	32.72	1,870	84	22.26	.....	.....	.....	9,782	393	24.89	279	9	31.00
1922	63,851	1,946	32.81	2,095	88	23.81	.....	.....	.....	11,191	402	27.83	327	13	25.15
1923	63,439	1,949	32.54	2,465	100	24.65	.....	.....	.....	11,149	426	26.17	398	16	24.87
1924	63,298	1,917	33.01	4,542	151	30.07	.....	.....	.....	10,596	459	23.08	609	17	35.82
1925	63,230	1,929	32.78	5,822	222	26.22	.....	.....	.....	10,756	482	22.31	834	32	26.06
1926	62,353	1,944	32.07	6,588	235	28.03	.....	.....	.....	10,675	568	18.79	1,143	47	24.31
1927	64,017	2,020	31.69	7,899	310	25.48	.....	.....	.....	11,556	650	17.77	1,464	68	21.52
1928	62,133	1,999	31.08	3,101	111	27.93	12,215	562	21.73	6,294	304	20.70	1,785	87	20.51
1929	61,349	1,933	31.73	4,493	193	23.27	13,413	599	22.39	6,134	303	20.24	2,046	100	20.46
1930	62,004	1,931	32.11	5,102	209	24.41	14,772	623	23.71	6,100	291	20.96	2,511	118	21.27
1931	62,622	1,917	32.67	5,674	232	24.46	16,231	648	25.05	6,180	278	22.23	3,086	141	21.88
1932	61,335	1,902	32.24	7,890	235	33.57	17,690	659	26.84	6,379	263	24.25	3,416	144	23.72
1933	61,286	1,800	34.05	8,649	319	27.11	16,589	580	28.60	8,754	315	27.79	3,475	144	24.13
1934	60,336	1,745	34.57	8,720	317	27.51	16,817	588	28.60	8,856	314	28.20	3,421	145	23.59
1935	58,293	1,700	34.29	9,281	322	28.82	16,852	586	28.75	9,153	319	28.69	3,503	144	24.32
1936	56,419	1,651	34.17	9,278	336	27.61	16,407	595	27.57	9,052	323	28.02	3,393	144	23.56
1937	55,532	1,619	34.30	9,333	360	25.92	15,920	600	26.53	8,918	330	27.02	3,377	142	23.78
1938	53,574	1,590	33.69	9,394	365	25.74	16,332	604	27.03	9,256	332	27.87	3,807	152	25.04
1939	51,880	1,543	33.62	9,607	364	26.39	16,557	610	27.14	9,568	335	28.56	4,538	157	28.90
1940	49,515	1,480	33.45	9,658	363	26.61	15,976	601	26.58	9,316	338	27.56	4,628	179	25.85
1941	45,595	1,417	32.17	9,175	357	25.70	14,978	587	25.52	8,755	335	26.13	4,399	185	23.77
1942	45,187	1,315	34.36	8,484	347	24.45	13,618	555	24.53	7,937	318	24.95	3,969	179	22.17
1943	40,936	1,249	32.77	7,669	326	23.52	12,089	517	23.38	6,873	293	23.46	3,026	156	19.39

TABLE IX
 SCHOOL DISTRICT OF PITTSBURGH
 TABLE OF PUPIL-TEACHER RATIO
 FOR ELEMENTARY, JUNIOR, JUNIOR-SENIOR, SENIOR, AND VOCATIONAL SCHOOLS

Year	Average Daily Attendance	Percent of 1919	Number of Teachers	Percent of 1919	Pupil-Teacher Ratio	Percent of 1919
1919	68,241	100.0	2,375	100.0	28.73	100.0
1920	68,957	101.0	2,365	99.6	29.16	101.5
1921	74,375	109.0	2,394	100.8	31.50	109.6
1922	77,464	113.5	2,449	103.1	31.63	110.1
1923	77,451	113.5	2,491	104.9	31.12	108.3
1924	79,045	115.8	2,544	107.1	31.07	108.1
1925	80,642	118.2	2,665	112.2	30.26	105.3
1926	80,759	118.3	2,794	117.6	28.90	100.6
1927	84,936	124.5	3,048	128.3	27.87	97.0
1928	85,528	124.9	3,063	128.9	27.93	97.2
1929	87,435	128.1	3,117	131.2	28.05	97.6
1930	90,489	132.6	3,172	133.5	28.53	99.3
1931	93,793	133.0	3,216	135.4	29.17	101.5
1932	96,710	141.7	3,203	134.8	30.21	105.1
1933	98,753	144.7	3,158	132.9	31.27	108.8
1934	98,150	143.8	3,109	130.9	31.57	109.9
1935	97,082	142.2	3,071	129.3	31.61	110.0
1936	94,549	138.6	3,049	128.3	31.01	107.9
1937	93,080	136.4	3,051	128.4	30.51	106.2
1938	92,363	135.3	3,043	128.1	30.35	105.6
1939	92,150	135.0	3,009	126.7	30.62	106.6
1940	89,093	130.6	2,961	124.7	30.09	104.7
1941	82,902	121.5	2,881	121.3	28.78	100.2
1942	79,195	116.0	2,714	114.3	29.17	101.5
1943	70,593	103.4	2,541	107.0	27.78	96.7

TABLE X
 SCHOOL DISTRICT OF PITTSBURGH
 SCHOOL PROPERTY AS AT DECEMBER 31, 1943
 VALUE BASED ON ORIGINAL COST OR APPRAISAL PLUS SUBSEQUENT ADDITIONS AT COST

Year	Land	Buildings	Equipment	Total	Increase or Decrease
1919	6,055,024	14,120,183	1,741,312	21,916,519	.....
1920	6,033,590	14,257,528	1,789,424	22,080,542	+ 164,023
1921	6,063,569	14,801,835	1,862,905	22,728,309	+ 647,767
1922	6,110,183	17,280,599	2,002,272	25,393,054	+2,664,745
1923	6,277,726	20,134,611	2,225,139	28,637,476	+3,244,423
1924	6,396,988	22,817,227	2,699,773	31,913,988	+3,276,512
1925	6,655,608	24,548,654	2,998,537	34,202,799	+2,288,811
1926	7,086,203	27,486,143	3,229,138	37,801,484	+3,598,685
1927	7,375,331	30,796,376	3,762,471	41,934,178	+4,132,694
1928	7,770,406	33,066,779	4,156,760	44,993,943	+3,059,765
1929	8,233,105	34,783,872	4,402,860	47,419,837	+2,425,894
1930	8,407,175	36,640,713	4,969,172	50,017,060	+2,597,223
Total Increase 1919-1930	2,352,151	22,520,530	3,227,860	28,100,541	.....
1931	8,669,406	38,478,689	5,172,663	52,320,758	+2,303,698
1932	8,835,772	39,685,642	5,383,406	53,904,820	+1,584,062
1933	8,822,586	39,609,180	5,423,727	53,855,493	- 49,327
1934	8,823,336	39,643,458	5,474,604	53,941,398	+ 85,905
1935	8,831,802	40,204,861	5,612,134	54,648,797	+ 707,399
1936	8,912,628	41,745,529	5,813,490	56,471,647	+1,822,850
1937	9,086,244	43,707,298	6,156,236	58,949,778	+2,478,131
1938	9,192,209	44,159,251	6,275,167	59,626,627	+ 676,849
1939	9,264,135	47,559,253	6,404,702	63,228,090	+3,601,463
Total Decrease 1931-1939	856,959	10,918,539	1,435,531	13,211,030	.....
1940	9,376,271	47,974,337	6,655,887	64,006,495	+ 778,405
1941	9,339,731	48,101,020	6,593,247	64,033,998	+ 27,503
1942	9,346,836	48,399,079	6,667,172	64,413,087	+ 379,089
1943	9,348,041	47,754,917	6,548,587	63,651,545	- 761,542
Total Decrease 1940-1943	28,230	219,420	107,300	354,950	.....
Increases 1919-1943	3,293,017	33,634,734	4,807,275	41,735,026	.....
Percent of Increase	54.4	238.2	275.8	190.4	

