A COMPARATIVE STUDY OF THE COST OF OPERATING THE RURAL HIGH SCHOOLS OF COLLIN COUNTY BEFORE AND AFTER GILMER-AIKIN LEGISLATION

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A COMPARATIVE STUDY OF THE COST OF OPERATING THE
RURAL HIGH SCHOOLS OF COLLIN COUNTY BEFORE AND
AFTER GILMER-AKIN LEGISLATION

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CHAPTER I

INTRODUCTION

Statement of the Problem

One of the most pressing problems among United States public school men, business men, legislators, and laymen for the past several years has been the equalization of educational opportunities. In Texas, as well as in other areas, efforts have been made through legislation or rulings by virtue of law to secure for the children of the state, regardless of the section of the state in which they reside, an equal chance for education. Indeed, in many sections of the nation much has been done to relieve this situation during the past few years.¹

In this state in the spring of 1949, while the school laws of Texas were under consideration by the Fifty-first Legislature, there was a great deal of talk and speculation regarding the proposed public school legislation, generally referred to as the Gilmer-Aikin Bills, incorporated in Senate Bills Number 115, 116, and 117. These bills were finally enacted into laws, and, as was expected, the teachers of the

public school systems of Texas, as well as the general public, were concerned with the effects that the laws would have upon the schools, apparently being most disturbed about the provision for a higher salary schedule for teachers. 2

The taxpayers were upset about the cost of the new program, beginning to grumble about the cost of the schools. And there was a general feeling the country over that the schools were not functioning properly. 3 The time was ripe for Texas educational leaders to consider how to give the people more and better education for their money. Hence, it was finally decided that, in order to have better educational facilities and better trained teachers, more money must be appropriated and a more attractive salary schedule provided, for, although school finance cannot solve all of them, adequate financial support is helpful in solving many of the problems of education. 4

Texas has a more expensive task than most states in educating her children because she has a higher percentage

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3Luther Pearson, "Do Our Schools Cost Too Much," The Texas Outlook, XXXIII (June, 1949), 2.

4Edgar L. Morphet, "What Should Teachers Know About School Finance," The Texas Outlook, XXXIII (June, 1949), 39
of rural population than most states. (And it costs more to educate a rural child than an urban child.) Accordingly, the Gilmer-Aikin Program was the plan finally decided upon to give the children of the State of Texas a more adequate educational program, a proposal which, from its inception, appeared to be high in cost but which seemed to provide so many additional educational opportunities that the cost could be justified.

Since the general public has assumed that the public school systems of the State of Texas are costing more to operate under the provisions of the Gilmer-Aikin Bills than under the previous plan, it was felt that a study to compare the cost of the school systems under the two sets of laws, before and after the passage of the Gilmer-Aikin Bills, would be worthwhile. This problem, therefore, is a comparative study of the operational cost of selected school systems of Texas during the school years 1948-1949 and 1949-1950, one year before and one year after the enactment of the Gilmer-Aikin Program.


Purpose of the Study

Inasmuch as it has been assumed by the people of the State of Texas that the cost of operating the public school systems has risen since the Gilmer-Aikin Bills have gone into effect, the purpose of this study is to determine just what cost items have increased and to what extent. There are many cost items to be considered in the operation of a public school, and they have varied from year to year since the beginning of public school operation. This study attempts to determine those increased cost items in rural high schools which can be contributed directly to the passage of the Gilmer-Aikin Bills.

Limitations of the Study

This thesis is limited to the rural high schools of Collin County, and conclusions reached should not necessarily be construed to be applicable to other types of country elementary and/or secondary schools.

There are six rural high schools in Collin County: (1) Alla, (2) Blue Ridge, (3) Community (Nevada), (4) Frisco, (5) Melissa, and (6) Prosper. It is believed that these six rural high schools are typical rural school units because they are scattered throughout the county and have a wide share of enrollments, ranging from 190 to 522 pupils. Furthermore, these districts represent approximately 34 per cent of
the total area of Collin County, and they enroll approximately 24 per cent of the students of the county.\textsuperscript{7}

This study is also limited to two school years, those of 1948-1949 and 1949-1950. Such limitation is in order because the school year of 1948-1949 was the last year the schools operated under the Equalization Aid Law (passed on Tuesday, May 20, 1947)\textsuperscript{8} and the school year of 1949-1950 was the first year the schools operated under the Gilmer-Aikin Bills (passed on Thursday, June 2, 1949).\textsuperscript{9} It is felt that a comparative study of these two schools years should present as accurate a picture as is presently possible of the operational cost of the rural high school systems of Collin County under the Equalization Aid Law as compared with the Gilmer-Aikin Bills.

This study is also limited to certain operational costs:\textsuperscript{10}

1. The total annual salaries of professional personnel.
2. The total annual salaries of special service teachers and supervisors.

\textsuperscript{7}Records of the Collin County Superintendent's Office, McKinney, Texas, for school years, 1948-1949 and 1949-1950.

\textsuperscript{8}Senate Journal Supplement, Fiftieth Legislature, Regular Session, May 20, 1947.

\textsuperscript{9}Senate Journal Supplement, Fifty-First Legislature, Regular Session, June 2, 1949.

\textsuperscript{10}The capital outlay of the buildings and land and the cost of operating the lunch rooms are not included in this study since they were not affected directly by the Gilmer-Aikin Bills.
(3) The cost of transportation.

(4) The current plant operational cost.

Definition of Terms

The term "rural high school," as used in this study, includes both the elementary and secondary school of the systems involved.

The "Gilmer-Aikin Bills" refer to Senate Bills Number 115, 116, and 117.

The term "equalization aid" is used in this study to denote equalization of educational opportunity through enactment of biennial laws.

The term "Equalization Aid Law" refers to the specific law as enacted by the Fiftieth Legislature, Regular Session, 1947.

The term "budget" as used in this study includes the salaries of professional personnel, salaries of special service teachers and supervisors, current operational costs, and transportation costs.

"Cost of transportation" includes bus driver's salaries, tires, repairs, bus storage, gas, oil, batteries, etc. ¹¹

¹¹One fallacy of comparing transportation costs over a two-year period is the fact that the buses are one year older and would naturally cost more to operate. However, to offset this is the fact that some of the buses were new during the 1949-1950 school year, and therefore, cost less to operate than did the old buses used during the previous year.
The term "plant operational cost" as used in this study includes such items as teaching equipment, assessing and collecting taxes, business administration, insurance, library books, periodicals, fuel, lights, janitor's salary, and so forth.

Sources of Data

The sources of data for this study may be listed as follows:

(1) Professional books in the field of school finance.

(2) Professional references dealing at least in part with the equalization of educational opportunity.

(3) Public School Laws of the State of Texas.


(5) Theses related to the study.

(6) Articles from The Texas Outlook dealing with problems and questions on public school finance, equalization laws, and other pertinent problems connected with this study.

(7) Numerous pamphlets, bulletins, and other literature from the State Department of Education and other educational agencies which are related at least in part with this study.

(8) Pertinent records of the County Superintendent's Office of Collin County for the school years of 1948-1949 and 1949-1950.
(9) Pertinent records of the rural high school districts of Collin County for the school years of 1948-1949 and 1949-1950.

Related Studies

There are no studies which have made a direct comparison of the operational cost of Texas School Systems over a particular two—year period. However, a number of studies has been made concerning the laws which govern the public schools of Texas, including the recently-enacted Gilmer-Aikin Bills. These investigations are important because they indicate a definite trend toward better educational facilities for the children of the State of Texas; consequently, they will be briefly described at this point.

Roy R. James made a study in 1945 concerning legislation affecting rural education. In this study he made a critical evaluation and analysis of the Equalization Aid Law in Texas.

12 The State Department of Education of Texas publishes biennially a bulletin entitled Public School Laws of the State of Texas, a collection of school laws with notes and annotations which furnish, in compact form, all the laws that govern the public school systems of the State of Texas up until publication of the bulletin.

A comprehensive study of the school laws of Texas was published in 1938 by J. C. Hinsley, and it was revised and republished in 1948. The book is a handbook of Texas School Laws and contains provisions of the Texas Constitution and statutes relating to the public schools. It is annotated with court decisions and rulings of the Attorney General.

Still another study that is valuable in any study of Texas' public school laws is Frederick Eby's The Development of Education in Texas. It provides the historical background for much of the school legislation of the state and gives a picture of many of the difficulties that education has encountered in Texas.

13 Roy R. James, op. cit.
and he concluded that only through legislation, either federal or state, could a plan for the betterment of rural education be accomplished.

Arett McMichen made a study during the summer of 1949 concerning some aspects of the Gilmer-Aikin Bills as they affect the schools of Walker County. In this study he discussed both the state-aid and non-state-aid schools. He concluded that a number of the school districts of Walker County would have to raise their local maintenance tax rates in order to be able to raise the money assigned to them by the economic index.

Calvin K. Snodgrass made a study in 1949 concerning the authority of county boards to change school district lines. In this study a chapter was devoted to the historical background of the Gilmer-Aikin Legislation.

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14 Arett McMichen, op. cit.

15 Senate Journal Supplement, Article VI, Section 1, Senate Bill Number 116, Fifty-First Legislature, Regular Session, June 2, 1949, pp. 20-22.

"The economic index of a county shall be calculated to approximate the per cent of the total taxpaying ability in the state which is in a given county, and shall constitute for the purpose of this Act a measure of one county's ability to support schools in relation to the ability of other counties in the state." The economic index for Walker County is .107 per cent.

D. K. Rogers made a study in 1940 concerning Educational Equalization Legislation in Texas. His problem was to trace the historical background of equalization in the United States, to present briefly a cross-section of the plans of equalization used by representative states in the United States, to analyze the principal legal provisions of the equalization laws of Texas for the purpose of showing growth and development of the State's equalization policy, and to present a summary, draw conclusions, and make recommendations in the light of information received from the study. Three of the most important findings of his study are (1) the first equalization aid was used to stimulate more local support; (2) later came realization of the fact that some districts were in real need of help; and (3) the State gradually became aware of its responsibility and made provisions for a minimum educational program. In addition, Rogers (1) concluded that a great deal of progress had been made; (2) found that there were still many inequalities of educational opportunity in Texas; and (3) recommended continued scientific study of equalization problems in Texas.17

Austin C. Newton made a study in 1947 in which he included an analysis of the soundness of the Equalization Aid

Laws of Texas from 1937 to 1949 and for the biennium 1947-1949. A comparison between the laws for the ten-year period and the law for 1947-1949 was made. He found that the Equalization Aid Law for 1947-1949 was superior to any previous Equalization Aid Law, but that it was still inadequate.\footnote{Austin C. Newton, "To Determine Whether the Present Equalization Law is Sounder than Certain Previous Equalization Laws," (Unpublished Master's Thesis, Department of Education, North Texas State Teachers College, August, 1947).}

Perhaps the study most closely related to this study is one made by Leslie L. Browning in 1949. His problem was geared to determine the soundness of the Gilmer-Aikin plan of financing the public schools of Montague County, Texas. He concluded in his findings the fact that the Gilmer-Aikin plan is an improvement over the program it superseded. He also decided that the Gilmer-Aikin Bills should provide longer school terms, high teachers' salaries, and better transportation and equipment.\footnote{Leslie L. Browning, "A Study to Determine the Soundness of the Gilmer-Aikin Plan of Financing the Public Schools of Montague County, Texas," (Unpublished Master's Thesis, Department of Education, North Texas State College, August, 1949).}

Organization and Presentation

This study is divided into five chapters. Chapter I gives an introduction to the problem. In it is found a statement of the problem, a brief summary of the purpose of
Chapter II is devoted to the plan and cost of financing the rural high schools prior to Gilmer-Aikin Legislation. A brief discussion of the Equalization Aid Law of 1947-1949, the Minimum Salary Law, and the Per Capita Law are presented. These three laws were passed by the Fiftieth Legislature in 1947 and governed the schools for two years, 1947-1948 and 1948-1949. After the summary of these laws, figures are presented to show the actual cost of operating the rural high schools of Collin County during the school year 1948-1949.

Chapter III is devoted to the plan and cost of financing the rural high schools under Gilmer-Aikin Legislation. A brief discussion of the three bills which make up the Gilmer-Aiken plan of financing are presented, after which some figures are presented to show the actual cost of operating the rural high schools of Collin County during the school year 1949-1950.

Chapter IV presents the actual comparison of the operational cost during the two year period mentioned. Much of the content of this chapter is discussed by means of tables and illustrations.

In Chapter V appear the summary and conclusions of this study.
CHAPTER II

THE PLAN AND COST OF FINANCING THE COLLIN COUNTY
RURAL HIGH SCHOOLS PRIOR TO
GILMER-AIKIN LEGISLATION

The purpose of this chapter is twofold: (1) to describe the laws which governed the financing of the public school systems of Texas during the year of 1948-1949, and (2) to present statistics showing the actual cost of operating the six rural high schools of Collin County during the school year of 1948-1949.

The laws which governed the public school systems of Texas during this period were House Bills Number 295, 300, and 301, passed by the Fiftieth Legislature, Regular Session, 1947,¹ and governed the financing of the schools for the two-year period of 1947-1949. Attention will also be given to a brief history of Equalization Aid Laws prior to 1947, a summary of the Equalization Aid Law of 1947-1949, the Minimum Salary Law, and the Per Capita Law.

¹Senate Journal Supplement, Fiftieth Legislature, Regular Session, Tuesday, May 20, 1947.
A Brief History of Equalization Aid Laws

As long as the cost of the public schools remained low and as long as wealth was fairly well distributed, the legislatures of the various states were satisfied to exercise the mandate of their constitutions through permissive or mandatory legislation covering local support. As the country emerged, however, from an agrarian civilization to a more industrial one, the comparative concentration of wealth in limited areas began to be evidenced in inequalities both in educational opportunities offered and in tax burdens of the local school districts. The equalization movement itself began in the eastern states during the last quarter of the nineteenth century, Massachusetts taking definite action in 1874, and New Jersey doing so in 1881. By 1905, when Cubberley made a study of state support, there were eight states with equalization laws.

By 1915, upon the recommendation of Governor James E. Ferguson, the Texas Legislature passed the first equalization law in the history of Texas. The biennial law of 1915-1917 called for an expenditure of one million dollars for the

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4 Ibid., p. 34.
biennium, $500,000 to be expended each year. Schools with not more than two hundred scholastics enrolled were eligible to receive aid, provided they had at least a fifty cents tax levy on the one hundred dollars of assessed valuation, and provided they met certain standards regarding teacher qualifications, buildings, equipment, and attendance. The State Board of Education and the State Superintendent were authorized to administer the funds, and the State Superintendent was given power to appoint supervisors to aid him in the inspection of schools affected by the law. The maximum aid that any school could receive was five hundred dollars.\(^5\)

Since that time each succeeding legislature has passed a similar biennial equalization law, and there have been seventeen equalization laws passed to date. The tendency has been to increase the size of the appropriation, the number of schools that could qualify, and the degree of control by the state relative to qualification for aid. The principal provisions of these laws have been size of appropriation, maximum grant, budget control, high school tuition, transportation, special grants, scholastic population, teacher-pupil ratio, average daily attendance, local tax rate, salary schedule, and teacher qualifications.\(^6\)


\(^6\) Austin C. Newton, op. cit., pp. 2-3.
Laws Governing the Public School Systems
of Texas During the Year 1948-1949

Three laws were passed in 1947 by the Fiftieth Legislature, setting up the financial policy of the public school systems of Texas for the school years of 1947-1948 and 1948-1949. These laws were House Bills Number 295, 300, and 301. House Bill Number 295 was the Equalization Aid Law; House Bill Number 300 was the Minimum Salary Law; and House Bill Number 301 was the Per Capita Law. These laws will be discussed briefly in order that one may gain a knowledge of the methods employed by the State Department of Education to distribute the available school funds to the eligible receiving school districts.

The Equalization Aid Law of 1947-1949.—On Tuesday, May 20, 1947, the Senate, after hearing the report of the conference committee to adjust the differences between the House and the Senate on House Bill Number 295, passed without a dissenting vote the equalization bill for the biennium 1947-1949. This particular law is significant because of the tremendous increase in teachers' salaries for which it provided. Another significant factor of the law is the fact that it specified that schools receiving aid must, after September 1,

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7 Senate Journal Supplement, op. cit., p. 1134.
8 Ibid.
1948, buy their buses, tires, and tubes on competitive bids under rules set up by the State Board of Control.\(^9\)

A brief summary of the law, article by article, follows:

Article I dealt with the eligibility for aid.\(^10\) Section 1 of this article identified the school systems eligible for aid as those which had not fewer than twenty nor more than fifteen hundred original enumerated scholastics within the grades classified to be taught. Section 2 provided that no school district should be eligible to receive any type of aid authorized under the provisions of the Act unless it was levying a school tax of not less than fifty cents on the one hundred dollars of property valuation in the entire district. Section 3 stated that the schools receiving aid must be at least two and one-half miles apart. Section 4 indicated that no school would be granted salary aid if the average daily attendance was less than sixty-five per cent of the scholastic census enrollment. Section 5 defined the term "budgetary need" as the difference between the total of all revenues of the district and the total of all operating expenses if such expenses were greater than the revenues.

Article II dealt with the rural aid budget.\(^11\) It was necessary that the budget be prepared on forms furnished by

\(^9\)Ibid., p. 1145.

\(^{10}\)Public School Laws of the State of Texas, House Bill Number 295, Fiftieth Legislature, Regular Session, 1947, Bulletin Number 485, pp. 76-80.

\(^{11}\)Ibid., pp. 80-81.
the State Superintendent of Public Instruction. The receipts shown on the budget included balances brought forward from the preceding year, state and county available\textsuperscript{12} and local tax receipts for the current year, tuition to be collected locally, and miscellaneous receipts. The expenditures included salaries of teachers as determined by the salary schedule and a maximum of three hundred dollars per teacher in accredited schools for current operating expenses. The total amount of the expenditures less the total receipts represented the amount of salary aid which a school was eligible to receive.

Article III provided for the teacher-pupil quota, salary schedule and length of school term.\textsuperscript{13} State aid provisions were allotted upon the basis of one teacher for any number of scholastics from twenty to thirty-five and one additional teacher for each additional thirty scholastics. This article

\textsuperscript{12}State and county available funds are provided by law as follows: one-fourth of all occupation taxes, one dollar from each poll-tax collected, and State taxes not to exceed thirty-five cents on the hundred dollars valuation of property, as may be levied by the Legislature. These funds are apportioned annually to the several counties of this State, according to the scholastic population of each, for the support and maintenance of the public free schools. Article 2823, \textit{Public School Laws of the State of Texas}, Fiftieth Legislature, Regular Session, 1947, \textit{Bulletin} No. 485, pp. 220-221.

\textsuperscript{13}\textit{Public School Laws of the State of Texas}, \textit{op. cit.}, p. 82.
also provided for a base pay for classroom teachers in accredited schools of $148.00 per month for nine months.\textsuperscript{14}

Article IV provided for tuition aid which was not to exceed $12.00 for high school students and $6.00 for grade school pupils per month, and it was not to be paid for more than five months during any one year.\textsuperscript{15}

Article V provided for transportation aid which was in the amount of $3.00 per pupil per month for those pupils living two and one-half or more miles from the school in which they were attending.\textsuperscript{16}

Article VI defined the duties of the State Superintendent of Public Instruction and the Legislative Accountant.\textsuperscript{17} It was the duty of these officers to take such action and to make such rules and regulations not inconsistent with the terms of this Act as may be necessary to carry out the provisions and intentions of this Act, and for the best interest of the schools for whose benefit the funds were appropriated.

Article VII dealt with the function of the Deputy State Superintendents.\textsuperscript{18} The law provided for eighteen Deputy State Superintendents, whose duty it was to see that the schools

\textsuperscript{14}For complete details concerning the salary schedule, see Table 19, p. 80.

\textsuperscript{15}Public School Laws of the State of Texas, op. cit., p. 84.

\textsuperscript{16}\textit{Ibid.}, p. 85.  \textsuperscript{17}\textit{Ibid.}, p. 87.  \textsuperscript{18}\textit{Ibid.}, p. 88.
that received aid complied with the provisions set forth in
the law and the State Department of Education.

Articles VIII, IX, X, and XI provided for the transfer
of the entire district by contract, disbursements, counties
having no governing school board, and Federal government
land purchased and university lands, respectively. 19

Article XII provided for the appointment of five members
of the Senate by the President of the Senate, and five mem-
bers of the House by the Speaker of the House, who made up
the Joint Legislative Committee. 20 One of the duties of the
Joint Legislative Committee was to appoint a Legislative
Accountant. One of the duties of the Legislative Accountant
was to audit all applications for aid after they had been
passed on by the State Board of Education.

Article XIII provided for the appropriation and alloca-
tion of funds. 21 Section 1 appropriated out of the General
Revenue Fund of the State of Texas, not otherwise appro-
priated, the sum of $18,000,000.00 for each of the fiscal
years ending August 31, 1948, and August 1, 1949, to be allo-
cated and expended under the provisions of the Act by the
State Department of Education and under the supervision of
the Legislative Accountant. Section 2 specifically provided

19 Ibid., pp. 88-90.  
20 Ibid., pp. 90-91.  
21 Ibid., pp. 91-92.
that the money appropriated for each year would be allocated as follows:

(1) $10,770,000.00 for salary aid.
(2) $700,000.00 for high school and elementary tuition.
(3) $6,350,000.00 for transportation aid.
(4) $125,000.00 for the Audio Visual Division of the State Department of Education.
(5) $25,000.00 for the Division of Purchasing of the Board of Control.
(6) $30,000.00 for the expenses of the Legislative Committee, the salary of the Legislative Accountant, and for such other necessary expenses incident to the duties of the Legislative Accountant.

Article XIV provided that all school districts receiving aid should purchase all motor vehicles, including buses and bus bodies, and motor vehicle tires and tubes through the State Board of Control under competitive bidding in order that savings might be made which would make it possible to provide adequate compensation for the teachers of such school districts, and otherwise equalize educational advantages.22

Article XV and XVI established the penalty provisions and the repealing and constitutional clauses.23

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22 Ibid., p. 92.
23 Ibid., pp. 94-95.
The Minimum Salary Law.--House Bill Number 300, passed by the Fiftieth Legislature, Regular Session, May 20, 1947, along with the other two laws considered in this chapter, established a minimum salary schedule for the classroom teachers and administrators of the schools receiving aid under the provisions of the Equalization Aid Law.24 Briefly, the law provided for the following:

1. The minimum beginning salary for a full-time teacher was to be not less than $2,000.00 per annum.25

2. Increments for further teaching experience were to be paid upon the schedule not less than provided by the State Equalization Aid Law.

3. Teachers without a recognized bachelor's degree or higher were to be paid upon the schedule provided by the State Equalization Aid Law.

4. Any school district unable to pay the minimum salaries was to submit its salary schedule for the payment of its teachers to the State Superintendent and through him to the State Board of Education for approval.

5. The minimum increments for the teaching experience were to be paid on a schedule not less than that provided in

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24 Senate Journal Supplement, op. cit.

25 The minimum salary of $2,000.00 applied only to those teachers with a recognized bachelor's degree or higher. See Minimum Salary Schedule, Table 19, p. 80.
the State Equalization Aid Law which set forth a minimum increment of $54.00 per school year for twelve years. A teacher with a master's degree should be paid $225.00 above the schedule for teachers with a bachelor's degree.26

(6) The State Superintendent of Public Instruction is responsible for the minimum salary, and through him the State Board of Education and the Committee on Affiliation and Accreditation are responsible for seeing that the provisions of the Act are being faithfully complied with.27

The following interpretation of House Bill Number 300 was given by L. A. Woods, former State Superintendent of Public Instruction, in the September, 1947, issue of The Texas Outlook:

All accredited schools which cannot meet the salary aid schedule, but are eligible to receive salary aid must accept salary aid and meet the schedule or be removed from the accredited list of schools.

Accredited schools which have more than 1,500 scholastics must, according to House Bill 300, use the Equalization Aid Salary Schedule as a minimum which they can pay their teachers, if their revenue will permit; otherwise their salary schedule to be submitted to this office must be based upon an estimated income which takes into consideration 40 per cent of their local maintenance fund, the net per capita apportionment, tuition received, and federal funds, other than those used for lunchroom purposes. The highest salaries possible that can be given to the teachers from these sources of revenue must be paid. If the revenue of the school district will not allow a full payment of the Equalization Aid Salary Schedule, then the salary schedule of the district must be based upon a percentage of the Equalization Aid Salary Schedule.

26 See Table 19, p.

Teaching experience gained in any public school, where the teacher held a valid teacher's certificate, is to be counted in arriving at the teachers' salary. The schedule which is submitted by you should represent payment for nine months of teaching service. House Bill 300 further makes it mandatory that all teachers in fully accredited school systems must be placed on a single salary schedule.28

The Per Capita Law.—The third and last law considered in this chapter is House Bill Number 301 which was passed at the same time as House Bills Number 295 and 300.29 Briefly, the provisions of this law are stated as follows:30

(1) The per capita apportionment for each and every scholastic on the approved school census for each year shall be the amount of $55.00.

(2) The Comptroller was authorized to determine the amount to be transferred from the Clearance Fund to the Available School Fund under the provisions of the Act.

(3) The Comptroller was given the authority to allocate, transfer, and credit monthly in equal monthly installments from the Clearance Fund to the Available State School Fund such amounts as so determined.


29 Senate Journal Supplement, op. cit.

30 Public School Laws of the State of Texas, op. cit., p. 76.
The Cost of Financing the Collin County Rural High Schools During the School Year of 1948-1949

In connection with the summaries of House Bills 295, 300, and 301, it is seen that the State Department of Education has full authority to distribute among the eligible school districts the money appropriated for educational purposes on certain basis as prescribed by the legislature. There are many things to be taken into consideration in the distribution of this money in order to give each child of the State of Texas an equal educational opportunity. At this point of this study the actual costs of operating a selected group of Texas' Public School Systems are presented, and since the rural high schools of Collin County are considered typical school units, their financial operations during the school year of 1948-1949 are discussed in detail.

In order to determine the cost of financing the rural high schools of Collin County during the school year of 1948-1949, the following information will be presented, data received from the available records of the offices of the superintendents of the schools investigated in this study:

1. Name of school district.
2. Number of scholastics in each district.
3. The average daily attendance.
4. The value of the property of the school districts for purposes of school taxation.
5. The local maintenance tax rate.
(6) The school expenditures.

(7) The instructional cost per pupil.

(8) The size of the district in square miles.

(9) The amount of money contributed to the school district by the state.

(10) The amount of money raised by the local district.

(11) The number of teachers and the teacher-pupil load.

(12) The salaries of professional and non-professional personnel.

(13) The plant operational costs.

(14) Transportation costs.

Scholastics, attendance, taxation, and size of Districts.--

As a basis for determining the cost of operating the rural high schools of Collin County, the following five points of importance are essential: (1) the number of scholastics in each district; (2) the average daily attendance; (3) the value of the property in the district; (4) the local maintenance tax rate; and (5) the size of the district in square miles. This information, furnished in Table 1, is based on the available figures for the school year of 1948-1949. The sources of data for this table were the school records of the individual schools. It will be noted in connection with Table 1 that the scholastic population of the districts ranged from 197 at Alla to 522 at Community; the average daily attendance from 159 at Alla to 483 at Community; the property tax evaluation from $492,805 at Alla to $1,195,871 at Community; and the size of
the district in square miles from 27 at Melissa to 45 at Community. It will also be noted that all of the schools levied a local maintenance tax rate of $0.50 per $100 valuation with the exception of Frisco, which levied a tax rate of $0.75 per $100 valuation.

TABLE 1

SCHOLASTICS, AVERAGE DAILY ATTENDANCE, PROPERTY TAX EVALUATION, LOCAL MAINTENANCE TAX RATES, AND SIZE OF DISTRICT IN SQUARE MILES, COLLIN COUNTY RURAL HIGH SCHOOLS, 1948-1949

<table>
<thead>
<tr>
<th>Name of School</th>
<th>Scholars</th>
<th>Average Daily Attendance</th>
<th>Property Tax Evaluation</th>
<th>Local Maintenance Tax Rate</th>
<th>Area in Square Miles</th>
</tr>
</thead>
<tbody>
<tr>
<td>Alla . . . .</td>
<td>197</td>
<td>159</td>
<td>$492,805</td>
<td>$0.50</td>
<td>36</td>
</tr>
<tr>
<td>Blue Ridge .</td>
<td>382</td>
<td>302</td>
<td>642,215</td>
<td>0.50</td>
<td>30</td>
</tr>
<tr>
<td>Community .</td>
<td>552</td>
<td>483</td>
<td>1,195,871</td>
<td>0.50</td>
<td>45</td>
</tr>
<tr>
<td>Frisco . . .</td>
<td>365</td>
<td>311</td>
<td>1,096,039</td>
<td>0.75</td>
<td>28</td>
</tr>
<tr>
<td>Melissa . . .</td>
<td>248</td>
<td>166</td>
<td>559,690</td>
<td>0.50</td>
<td>27</td>
</tr>
<tr>
<td>Prosper . . .</td>
<td>367</td>
<td>234</td>
<td>942,029</td>
<td>0.50</td>
<td>35</td>
</tr>
<tr>
<td>Total</td>
<td>2,111</td>
<td>1,655</td>
<td>$4,929,349</td>
<td>...</td>
<td>201</td>
</tr>
<tr>
<td>Average . . . .</td>
<td>. .</td>
<td>. .</td>
<td>. .</td>
<td>$0.54</td>
<td>. .</td>
</tr>
</tbody>
</table>

Commenting on the number of scholastics, average daily attendance and school tax evaluation for the school year, 1948-1949, it will be seen that there is consistency in the incidence of these factors and statistics. The only
inconsistencies worth noting are the cases of Frisco and Blue Ridge. Blue Ridge, with a scholastic census of 382 had an average daily attendance of 302, while Frisco, with a smaller scholastic population of 365, had a larger average daily attendance of 311. Furthermore, Blue Ridge provided educational facilities for those 382 pupils upon a local tax evaluation of $642,915 at a $0.50 local maintenance tax evaluation rate while Frisco, with a scholastic population of 365 had a tax evaluation of $1,096,039 and a $0.75 local maintenance tax rate. That is, Frisco with fewer scholastics, had a greater tax evaluation and also a higher tax rate.

Transportation costs.—Transportation service is a vital part of the operation of any rural school, since getting the child to school is essential. The subject of transportation is dealt with in Table 2 which furnished information as to the number of buses operated, the number of pupils transported, the cost per bus, and the cost per pupil transported in each district. In commenting on the information in Table 2, it will be noted that there is little consistency in the statistics of the table. For example, the cost per pupil ranged from $22.79 at Community to $51.25 at Prosper. Another interesting comparison is the information furnished concerning the cases of Alla and Prosper. Prosper operated three buses to transport 120 pupils, while Alla required only two buses to transport 128 pupils. Also, the cost per pupil at Prosper is almost double that at Alla. Another inconsistency worth
## Table 2: Transportation Costs per School, Collin County Rural High Schools, 1948-1949

<table>
<thead>
<tr>
<th>Name of School</th>
<th>Number of Buses Operated</th>
<th>Number of Pupils Transported</th>
<th>Total Cost of Transportation</th>
<th>Cost Per Bus Operated</th>
<th>Cost Per Pupil Transported</th>
</tr>
</thead>
<tbody>
<tr>
<td>Alla</td>
<td>2</td>
<td>128</td>
<td>$1,750.00</td>
<td>$975.00</td>
<td>$27.34</td>
</tr>
<tr>
<td>Blue Ridge</td>
<td>4</td>
<td>289</td>
<td>2,248.25</td>
<td>562.05</td>
<td>22.79</td>
</tr>
<tr>
<td>Community</td>
<td>4</td>
<td>362</td>
<td>1,857.50</td>
<td>464.38</td>
<td>47.02</td>
</tr>
<tr>
<td>Frisco</td>
<td>4</td>
<td>158</td>
<td>1,550.00</td>
<td>387.50</td>
<td>30.69</td>
</tr>
<tr>
<td>Melissa</td>
<td>2</td>
<td>151</td>
<td>2,050.00</td>
<td>1,025.00</td>
<td>51.25</td>
</tr>
<tr>
<td>Prosper</td>
<td>3</td>
<td>120</td>
<td>1,919.37</td>
<td>639.79</td>
<td>52.11</td>
</tr>
</tbody>
</table>

Total: 1,158
Average: $32.31
comment is the fact that Prosper required three buses to transport 120 pupils, whereas Community transported three times as many pupils while operating only one additional bus.

School budgets.—Under the Equalization Aid Law of 1947-1949, the bulk of the expense of operating a school system is in the salaries of the professional personnel which includes the classroom teachers and administrators. The next most expensive items are those of transportation and plant operational costs, respectively.

Table 3, which follows, furnished information concerning the total annual salaries of professional personnel, the plant operational costs, the total budget, and the instructional costs per pupil. As in the previous tables, there are inconsistencies in the statistics given in Table 3. About the only consistent part of this table is the fact that the largest school, Community, recorded the smallest cost per pupil, and the school with the largest budget, Blue Ridge, recorded the highest cost per pupil.

One interesting comparison of the factors presented in Table 3 is the cases of Community and Blue Ridge. The Community Rural High School employed 19 teachers with a combined annual salary of $33,507, while the Blue Ridge Rural High School employed only 13 teachers and paid them a combined

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31 See Table 4, p. 33.
<table>
<thead>
<tr>
<th>Name of School</th>
<th>Annual Salaries of Professional Personnel</th>
<th>Plant Operational Costs</th>
<th>Total Budget*</th>
<th>Cost Per Pupil</th>
</tr>
</thead>
<tbody>
<tr>
<td>Alla</td>
<td>$18,030</td>
<td>$2,100</td>
<td>$23,630</td>
<td>$119.95</td>
</tr>
<tr>
<td>Blue Ridge</td>
<td>34,329</td>
<td>3,900</td>
<td>47,214</td>
<td>123.60</td>
</tr>
<tr>
<td>Community</td>
<td>33,507</td>
<td>3,900</td>
<td>45,657</td>
<td>82.71</td>
</tr>
<tr>
<td>Frisco</td>
<td>28,076</td>
<td>3,300</td>
<td>33,806</td>
<td>106.32</td>
</tr>
<tr>
<td>Melissa</td>
<td>22,047</td>
<td>2,400</td>
<td>27,547</td>
<td>111.07</td>
</tr>
<tr>
<td>Prosper</td>
<td>24,718</td>
<td>2,700</td>
<td>33,568</td>
<td>91.47</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$160,707</strong></td>
<td><strong>$18,300</strong></td>
<td><strong>$216,422</strong></td>
<td><strong>...</strong></td>
</tr>
<tr>
<td><strong>Average</strong></td>
<td><strong>...</strong></td>
<td><strong>...</strong></td>
<td><strong>...</strong></td>
<td><strong>$105.85</strong></td>
</tr>
</tbody>
</table>

*Figures in this column include the transportation costs which are given in Table 2.
salary of $34,329. This oddity may be explained through a study of the minimum salary schedule for the Equalization Aid Law, providing that teachers be paid $25 per month above the basic minimum salary for each year's college training above one year, and through five years or the master's degree. The schedule also provides that a teacher be paid six dollars for each year's teaching experience through twelve years. It may be assumed, therefore, that the teachers at Blue Ridge had more college training and/or more years of experience than those employed at Community.

The superintendent's salary is included in the column entitled "annual salaries of professional personnel" because in these particular schools he devoted approximately fifty per cent of his time to actual classroom teaching. Also, since the superintendent is the only full-time administrator in these school systems, it seemed unnecessary to set up a special column for his individual salary.

Teachers and teacher-pupil load.--In determining the cost of operating any school system, the number of teachers employed by the school must be taken into consideration. Information regarding the number of teachers employed by each of the schools of this study is given in Table 4, as is

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32 See Table 19, p. 80.

33 This information was gained through personal interviews with the superintendents of the schools investigated in this study.
teacher-pupil load, an item which may have little significance in determining the actual cost of school operation, although it is believed that it provides worthwhile information since the trend toward lightening the teacher load is evident with the passage of the Gilmer-Aikin Bills.34

TABLE 4

NUMBER OF TEACHERS AND TEACHER-PUPIL LOAD, COLLIN COUNTY RURAL HIGH SCHOOLS, 1948-1949

<table>
<thead>
<tr>
<th>Name of School</th>
<th>Number of Teachers</th>
<th>Teacher-Pupil Load</th>
</tr>
</thead>
<tbody>
<tr>
<td>Alls...</td>
<td>7</td>
<td>28.1</td>
</tr>
<tr>
<td>Blue Ridge...</td>
<td>13</td>
<td>29.4</td>
</tr>
<tr>
<td>Community...</td>
<td>19</td>
<td>29.0</td>
</tr>
<tr>
<td>Frisco...</td>
<td>12</td>
<td>30.4</td>
</tr>
<tr>
<td>Melissa...</td>
<td>8</td>
<td>31.0</td>
</tr>
<tr>
<td>Prosper...</td>
<td>12</td>
<td>30.6</td>
</tr>
<tr>
<td>Total</td>
<td>71</td>
<td></td>
</tr>
<tr>
<td>Average</td>
<td></td>
<td>29.8</td>
</tr>
</tbody>
</table>

34 A Comparison of the Teacher-pupil load for the two-year period of this study is given in Chapter IV, p. 66.
Local and state contributions.--The figures given in Table 5 furnish important information concerning the amount of the total budget that is contributed by the state; the amount contributed by the local districts through taxation; and the percentages of the total amount in each instance. It should be noted that the bulk of the money required for the operation of the rural high schools of Collin County comes from the state.

An examination of Table 5 shows that the statistics presented are consistent with the size of the schools to a certain degree. This table shows that some of the districts contributed a larger per cent of their total budget through taxation than did others, but that was as it should have been, since the property in those districts was of higher valuation. A good example of this is the case of Blue Ridge and Frisco, in which Blue Ridge contributed only 6.8 per cent of their total budget through local taxation, while Frisco contributed 21.2 per cent. This is justified according to the information set forth in Table 1, which lists the property in the Blue Ridge district as having been valued at $642,915 while the property in the Frisco district had a valuation of $1,096,039, although the two districts were of practically the same size. This information supports the contention that the money should be collected where it is; the child educated where he is.
TABLE 5
LOCAL AND STATE CONTRIBUTIONS TO THE COLLIN COUNTY RURAL HIGH SCHOOLS, 1948-1949

<table>
<thead>
<tr>
<th>Name of School</th>
<th>Amount Contributed by State</th>
<th>Percentage of Total</th>
<th>Amount Contributed by Local District</th>
<th>Percentage of Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Alla</td>
<td>$21,165.98</td>
<td>89.6</td>
<td>$2,464.02</td>
<td>10.4</td>
</tr>
<tr>
<td>Blue Ridge</td>
<td>43,999.42</td>
<td>93.2</td>
<td>3,214.58</td>
<td>6.8</td>
</tr>
<tr>
<td>Community</td>
<td>39,677.64</td>
<td>86.9</td>
<td>5,979.36</td>
<td>13.1</td>
</tr>
<tr>
<td>Frisco</td>
<td>30,595.71</td>
<td>78.8</td>
<td>8,210.29</td>
<td>21.2</td>
</tr>
<tr>
<td>Melissa</td>
<td>24,748.55</td>
<td>89.8</td>
<td>2,798.45</td>
<td>10.2</td>
</tr>
<tr>
<td>Prosper</td>
<td>28,857.85</td>
<td>86.0</td>
<td>4,710.15</td>
<td>14.0</td>
</tr>
<tr>
<td>Total</td>
<td>$189,045.15</td>
<td>....</td>
<td>$27,375.85</td>
<td>....</td>
</tr>
<tr>
<td>Average</td>
<td>....</td>
<td>87.3</td>
<td>....</td>
<td>12.7</td>
</tr>
</tbody>
</table>
Summary

In order to knit together in compact form the contents of this chapter, it should be stated briefly that the prime purpose of the chapter has been to present a description of the laws which governed the financing of the public schools of Texas during the school year of 1948-1949, along with statistics showing, for the same period, the actual cost of operating the six rural high schools connected with this study.

A brief history of Equalization Aid Laws was given in this study for the purpose of showing the trend of public school legislation for the past several years. The trend has been toward increasing the size of the appropriation, the number of schools that could qualify, and the degree of control by the state relative to qualification for aid. The first Equalization Aid Law in Texas was passed in 1915 and called for an expenditure of $500,000 each year for the next two years; this figure as compared with the $18,000,000 appropriated by the Equalization Aid Law of 1947 for the biennium 1947-1949 should indicate a definite trend toward better educational opportunities for the youth of the State of Texas.

The laws passed by the Fiftieth Legislature, Regular Session, 1947, which set up the machinery for financing the Texas public school systems for the next two years, were House Bills Number 295, 300, and 301. House Bill Number 295
was the Equalization Aid Law; House Bill Number 300 was the Minimum Salary Law; and House Bill Number 301 was the Per Capita Law.

House Bill Number 295 contained the following provisions: (1) the eligibility for aid, (2) the rural aid budget, (3) the teacher-pupil quota, salary schedule and length of school term, (4) tuition aid, (5) transportation aid, and (6) the appropriation and allocation of funds.

House Bill Number 300 provided for the minimum salary schedule, which set the salary of the teacher with a bachelor's degree at a minimum of $2,000.00 annually. House Bill Number 301 set the per capita for each scholastic on the approved school census at $55.00.

In determining the cost of operating the six rural high schools of Collin County, in connection with the laws discussed in this chapter, information regarding the following items was considered essential: (1) scholastics, attendance, taxation, and size of school districts; (2) transportation costs; (3) school budgets; (4) teachers and teacher-pupil load; and (5) local and state contributions.

The six schools of this study had enrolled during the 1948-1949 school year, 2,111 students who compiled an average daily attendance of 1,655, and were taught at an average of $105.85 each. The over-all cost of operating the six rural high schools of Collin County for the one year period amounted to $216,422. This figure included the following: (1) cost of
transportation, $37,415; (2) plant operational cost, $18,300; and (3) salaries of professional personnel, $160,707.

The cost of transportation represents the amount needed to operate nineteen school buses and transport 1,158 pupils to and from school. This amounted to an average cost per pupil of $32.31.

It is also worth comment at this point that of the total budget for the six schools, $216,422, the salaries of the professional amounted to $160,707, or approximately 75 percent of the total.
CHAPTER III

THE PLAN AND COST OF FINANCING THE
COLLIN COUNTY RURAL HIGH SCHOOLS
UNDER GILMER-AIKIN LEGISLATION

The purpose of this chapter is to describe the effect of the recently-enacted Gilmer-Aikin school legislation on the six rural high schools of Collin County. Attention will be given to (1) the historical background of the program, (2) recommendations of the committee, (3) the actual legislation, and (4) the actual cost of the program as administered in the schools of this study. Since the Gilmer-Aikin Program is such a complete reorganization of the school situation in Texas and the legislation was so different from any previous school legislation in this state, it is felt that a brief summary of the historical background and recommendations of the committee is worthwhile.

Historical Background of Gilmer-Aikin Legislation

Legislative members who have had experience as teachers in the school system of the state have long been aware of the need for a reorganization of the public school system.¹

In 1947 while the Legislature was in session in Austin, authorization was made for the formation of a committee to study the public school system of the state for the purpose of recommending needed school legislation to the legislature when it next convened in regular session. The membership of the committee, the educators who helped in the committee, and the procedure followed are all explained in a letter sent by the committee of the legislature when the report on the survey was made. This letter, written by James E. Taylor, Chairman of the Gilmer-Aikin Committee, is reproduced in part, because it presents in concise form the essential facts:

In compliance with House Concurrent Resolution No. 48 of the Fiftieth Legislature, the Gilmer-Aikin Committee, after eighteen months of intensive study and preparations, presents in this report our recommendations for your consideration.

All of the recommendations contained herein were arrived at after months of study, analysis, and survey. County committees in 254 counties assisted in the selection of issues and gathering data.

There are eighteen members of the Gilmer-Aikin committee. We were fortunate in enlisting the support of some 75 other technical and professional people of Texas to assist us in our study. They served, as did the members of the county committees, without compensation, even paying their own expenses to Austin and other points where the advisory committee met.

Without the assistance of these groups, nothing constructive could have been accomplished. With their help we submit here a list of proposals which we feel are sound, constructive and representative of the combined judgment of the people of Texas. We extend to all of you here our grateful thanks.

Our committee is in accord with the proposals taken as a whole, and feel that their support by the people of Texas will most certainly improve the educational opportunities of our youth.2

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The Gilmer-Aikin recommendations, as indicated in the letter, were based on a serious study and survey of the needs of education in Texas. In this connection, its proposals, furthermore, were based upon the following facts and convictions:

Education is big business in Texas now. It must become even bigger fast. A million babies have been born in Texas within the past six years. These babies are going to grow up with inferior education at the very time when they need superior education, if Texas citizens do not act promptly and positively.

The education we have now is not 'bad.' It has many excellent features, is making some very good citizens. As a whole we can be proud of our public schools—but not too proud of our public school system. Our system for providing education does have some flaws. Those flaws are serious, but they are neither so numerous nor so influential as the good features of what we now have.

Every bit of evidence that we have indicates that we need a much better system for operating education in the future than we had in the past. Flaws which could be overlooked ten years ago will stop progress now. Antiquated or inefficient machinery will not be good enough for the modern job we simply must do.

The system for education in Texas must be designed to fit the needs of a great state, a growing state, a modern state with no time or excuse for lost motion.

Proposals for improving education in Texas must be based upon the needs of the state. Personalities, petty quarrels, local self-interest, political alignments, selfishness—these must be forgotten by any group entrusted with designing a better education for Texas.3

The committee was thus faced with the problem of remedi- ing the "flaws" in the system of public school education. A number of proposals were made, and a number of paramount issues were selected for study. Throughout the years of public school operation the large city school systems, because of

3Ibid., p. 2.
greater sources of income and greater latitude in taxing procedures, have been able to build excellent school systems and provide facilities that meet the varying needs of all the pupils. The small rural districts have not been able to do this because they have not had the resources. Rural people, in many instances, have refused to consolidate with other districts in order to acquire more resources on which to draw for support. The building of all-weather roads and the improvements in means of bus transportation have made possible the transfer of pupils over wide areas to one central point. The large city school systems, under existing laws, have had the power to annex these smaller districts, and if they did not they lost their special taxation privilege granted to cities whose boundary lines coincide with those of the independent school district. The small rural district, if it became a part of the city independent district, had to bear its pro rata share of higher taxes. The result has been confusion, litigation, and unequal opportunities of education for the children of the state.

The Gilmer-Aikin Committee gave serious study to some method of financing the public schools that would apply equally to the large city school district and the small rural district as well. It set up the following principles as guides in the study:
1. Local taxation should support approximately 25 per cent of the total cost of the foundation program in the state as a whole, but the amount raised by each locality should accord with its taxing ability. Every local system in Texas should be required to raise some local funds for education; all private property should be subject to local taxation for education.

2. The uniform local effort required should not exhaust the local taxing power for education. Each locality should have leeway to raise funds over and beyond the minimum program.

3. The state should provide the remaining cost of the minimum foundation program in each local unit.

4. State funds should be so distributed that opportunity for having a minimum foundation program will be equal in each system and between the races.

5. The formula for distributing the state funds should be so written that personal judgment in allocating funds is reduced to a minimum.

6. All school funds should be handled to assure their safekeeping, and subject to careful state auditing.

The result of the study was the formulation of a plan whereby local and state support are combined to finance a minimum foundation program, with the state underwriting the cost above reasonable, uniform local effort.

The Gilmer-Aikin Program

The Gilmer-Aikin plan constitutes a revolution in the structure and the amount and nature of the support, state and local, accorded to the public schools of Texas. For that reason alone, it is a matter of serious import to every child and adult in Texas. Whether the new method of financing is advantageous or injurious, whether it has eliminated local

*ibid.*, p. 5.
inequities, or created more inequality than existed under provisions of the previous plan, whether it provides better and more proper equipment, plant, teachers and education for the children of the state, are also questions of vital and long-range importance.

The proponents of the original proposal point to the undeniable fact that Texas' rank in education is far lower than it should be, particularly in view of the exceptional natural wealth of the state; that Texas' teachers are poorly paid; that much of the plant and equipment is inefficient, dangerous, useless or even non-existent; that in many districts of the state nine-months' school terms are not available; that the facilities offered for Negro education are deplorable; that attendance is often far below standard; that many districts receive inequitable treatment; and that the education of the child is the province of the entire state and not the localized individualized community alone. This last argument is in line with the contention that the Texas child should not suffer because his parents happen to reside in a poverty-stricken, non-tax-paying, non-school supporting locality. The child, when an adult, may become

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a citizen of some other part of the state and a citizen of the nation, and the citizen who is poorly educated is often no asset to the locality, the state, or the nation and no suitable basis for the erection of a real and enduring universal democracy.

The detailed application of the financing of the Gilmer-Aikin plan to one county has importance, therefore, because it will give at least a beginning idea of what the plan has done and will do in practice.

The Gilmer-Aikin plan consists of three bills; Senate Bills Numbers 115, 116, and 117. Senate Bill Number 115 provides for a reorganization of the state's educational administration; Senate Bill Number 116 provides a minimum Foundation School program for the public free schools of the state and provides a method of distribution of funds; Senate Bill Number 117 provides for the financing of the Foundation School program.

Considered in detail, the bills have three objectives: (1) a more efficient method of school administration at the state level; (2) the guarantee to each child of school age of the availability of a good minimum education program nine months of the year; and (3) the guarantee of a method of financing that will tend to equalize local and state support and make each county pay, according to its ability, in proportion to what other counties pay.

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6 Ibid., p. 4.
The real picture of the Gilmer-Aikin program as it has functioned for one year in the rural high schools of one Texas county supplies the content of this chapter.

The State Administration Bill.--This is the first of the three bills which constitute the Gilmer-Aikin Program. It is entitled "An Act Providing a More Efficient Method of State Administration of the Public Free Schools," and it contains a number of provisions, for purposes of simplification outlined briefly here article by article:

Article I establishes the Central Education Agency. This agency is composed of the State Board of Education, the State Board for Vocational Education, the State Commissioner of Education, and the State Department of Education. The Central Education Agency shall exercise, under the Acts of the Legislature, general control of the system of public education at the state level. This will be the sole agency which can enter into agreements on educational undertakings.

Article II provides for the creation of the State Board of Education. It provides that the elective office of the State Superintendent of Public Instruction and the appointive nine-member State Board of Education be abolished, and substitutes instead a twenty-one member elective State Board of Education which will, in turn, appoint the State Commissioner

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of Education. The new State Board of Education shall be composed of one member from each of the twenty-one congressional districts, elected for a six-year term.

Article III sets up the duties of the State Board of Education, declared to be the policy-forming and planning body for the Public School System of the state. The Board of Education members must meet at least six times a year, drawing no salary but being reimbursed for the expenses of attending meetings.

Article IV provides for the creation of the State Textbook Committee consisting of fifteen persons, nominated by the Commissioner of Education and approved by the State Board of Education. No two of the persons named to the committee shall live in the same Congressional District, and they shall serve for a period of one year. The article provides further that it shall be the duty of the Textbook Committee to recommend to the Commissioner a complete list of textbooks which it approves for adoption at the various grade levels and in the various school subjects.

Article V establishes the position of State Commissioner of Education and provides that he shall be appointed by the State Board of Education for a term of four years and shall serve as Executive Secretary of the Board of Education.

Article VI provides for the establishment of the State Department of Education, which shall be the professional, technical, and clerical staff of the Central Education Agency,
and shall be organized into such divisions and sub-divisions as shall be established by the State Board of Education upon the recommendation of the State Commissioner of Education.

Article VII provides for the general provisions of the bill.

The Foundation School Program Act.--The second of the three Gilmer-Aikin Bills is Senate Bill Number 116, entitled "An Act to Provide a Minimum Foundation School Program for the Public Free Schools of the State." This bill provides a plan for distributing the financial burden.

Article I gives the purpose of the Act: to guarantee to each school-age child in Texas a minimum Foundation School Program for nine full months and to establish eligibility requirements of Texas school districts if they are to participate in the program.

Article II provides that (a) legislative appropriations be paid in accordance with this Act; (b) the Act covers educational professional personnel services and transportation and the number of units of each allotted to each school district; and (c) at least a minimum salary must be paid.

Article III deals with professional units based on segregated average daily attendance. It includes a number of attendance and other provisions, some of which will receive treatment later in this study. Under the provisions of this

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8 Ibid., p. 9.
article, classroom teacher units will be based in essence, as follows: attendance of 15-25 pupils will constitute one classroom teacher unit, and for other levels the plan provides one classroom teacher unit for approximately each 26 pupils in attendance. The article also provides for vocational teacher units, special service teacher units, exceptional children teacher units, supervisor and/or counsellor units, principal units and superintendent units, all units being based on such factors as daily attendance, number of teachers and number of schools and varying only slightly from district to district.

Article IV, dealing with salary schedules, provides a minimum base beginning salary plus increments for experience and degrees. By way of illustration, beginning teachers with bachelor's degrees receive a minimum base salary of $2,403 for a nine-months' term with six dollars per month added for each year of teaching experience not to exceed seventy-two dollars per month. Beginning teachers with master's degrees receive a base salary of $2,628 per year with increases of six dollars per month up to $156 per month. Thus, teachers with master's degrees and twenty-six years' experience would earn $4,032 for the nine-months' term.9

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9See Minimum Salary Schedule for Gilmer-Aikin Program, Table 20, p. 81.
Article V deals with services and current operating costs and indicates that the total operating costs for each school district, other than for salaries and transportation, shall be based upon classroom teacher units and exceptional teacher units. This article also provides for transportation costs.

Article VI provides a system of financial allocation and support for the Foundation Program. Under its provisions an economic index is determined for each county in the state by the State Commissioner of Education, the index measuring the wealth of the counties in proportion to the wealth of other counties and being on county valuations, school population of the county and county income. Measurement of county income, in turn, is based on value of manufactures and minerals produced, agricultural products and payrolls. County income weighs more proportionately in the computation of this index than do assessed valuation and scholastic population. Furthermore, the Act automatically assigns the first indexes for the counties and provides for their recomputation every four years (beginning in 1951) by the Commissioner of Education.

Of major importance to this study is the fact that the economic index for Collin County has been established as .374 per cent. 10

The article further provides that the Commissioner of Education shall determine the total sum of local funds that

10*Senate Journal Supplement, op. cit., p. 21.
the school districts of a county shall contribute to the total cost of the Foundation School Program by multiplying $45,000,000 by the economic index of the county. The Commissioner of Education is also given a formula by which the amount of local funds to be charged to and used by each local district shall be determined. If a district cannot raise its assigned amount after levying the maximum legal school maintenance tax at the state's assessed valuation, the difference will be paid by the state from a special minimum school fund.

Article VII says simply that the Act is not inimical to the interests of parochial schools. Article VIII provides for the consolidation of dormant or inactive school districts, and Article IX provides for appeals from actions of the Central Education Agency.

Articles X, XI, XII, and XIII are enabling acts, conversion and fraud acts, repealing and constitutional clauses, and the emergency clause, which provides that the Act shall be in full force after its enactment.

The Automatic Financing Bill.--Senate Bill Number 117 is the last of the three bills making up the Gilmer-Aikin plan of public school reorganization and is, in a sense, an enabling act. It provides that there must be appropriated and transferred to a special fund known as the Foundation School Fund the amount of state school funds as determined necessary by the Foundation School Fund Budget Committee composed of the State Commissioner of Education, the State
Auditor and the State Comptroller of Public Accounts. Before the first day of November, (except for the year 1949) preceding each regular session of the Legislature, the Budget Committee must determine and certify to the State Comptroller the estimated amount to be placed in the Foundation School Fund for the purpose of financing the Foundation School Program.

The Cost of Financing the Collin County Rural High Schools During the School Year of 1949-1950

Since this study deals primarily with the cost of operating the school program, a detailed application of the Gilmer-Aikin plan will be made to the individual rural high schools of Collin County for the school year of 1949-1950, the first year of operation under the new program.

However, some other items of public school operation which have a direct bearing upon the cost will also be given, the same data as that presented in Chapter II for the school year of 1948-1949, being analyzed and applied to the school year of 1949-1950.

Scholastics, attendance, taxation, and size of districts.-- As a basis for determining the effects of the application of the Gilmer-Aikin plan upon the rural high schools of Collin County, the following five factors are essential: (1) the number of scholastics in each district; (2) the average daily attendance; (3) the property tax evaluation; (4) the local maintenance tax rate; and (5) the size of the district in square miles. This information, furnished in Table 6, is
based on the latest available figures, those for the school year of 1949-1950, sources of data for this table being the school records of the individual schools.

**TABLE 6**

SCHOLASTICS, AVERAGE DAILY ATTENDANCE, TAX EVALUATION, LOCAL MAINTENANCE TAX RATE, AND SIZE OF DISTRICT IN SQUARE MILES, COLLIN COUNTY RURAL HIGH SCHOOLS, 1949-1950

<table>
<thead>
<tr>
<th>Name of School</th>
<th>Scholastics</th>
<th>Average Daily Attendance</th>
<th>Property Tax Evaluation</th>
<th>Local Maintenance Tax Rate</th>
<th>Area in Square Miles</th>
</tr>
</thead>
<tbody>
<tr>
<td>Alla</td>
<td>190</td>
<td>154</td>
<td>$528,475</td>
<td>$0.50</td>
<td>36</td>
</tr>
<tr>
<td>Blue Ridge</td>
<td>355</td>
<td>256</td>
<td>897,705</td>
<td>1.00</td>
<td>60</td>
</tr>
<tr>
<td>Community</td>
<td>522</td>
<td>397</td>
<td>1,455,255</td>
<td>0.80</td>
<td>85</td>
</tr>
<tr>
<td>Frisco</td>
<td>407</td>
<td>295</td>
<td>1,408,115</td>
<td>1.00</td>
<td>46</td>
</tr>
<tr>
<td>Melissa</td>
<td>212</td>
<td>152</td>
<td>621,975</td>
<td>1.00</td>
<td>27</td>
</tr>
<tr>
<td>Prosper</td>
<td>343</td>
<td>207</td>
<td>1,152,157</td>
<td>1.00</td>
<td>45</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>2,029</strong></td>
<td><strong>1,461</strong></td>
<td><strong>$6,063,682</strong></td>
<td></td>
<td><strong>299</strong></td>
</tr>
<tr>
<td><strong>Average</strong></td>
<td></td>
<td><strong>. . .</strong></td>
<td><strong>. . . .</strong></td>
<td><strong>$0.88</strong></td>
<td><strong>. .</strong></td>
</tr>
</tbody>
</table>

It will be noted in connection with Table 6 that Collin County has six rural high school districts. The scholastic population of the districts ranged from 190 at Alla to 522 at Community; the average daily attendance from 152 at Melissa to 397 at Community, the property tax evaluation from $528,475
at Allia to $1,455,255 at Community; and the size of the
district in square miles from 27 at Melissa to 85 at Community.
It should also be noted that Allia has the lowest local
maintenance tax rate, that of $0.50 per $100 valuation,
while four of the other districts (Blue Ridge, Frisco,
Melissa, and Prosper), have rates of $1.00 per $100 valuation.

Regarding the number of scholastics, average daily
attendance and school tax evaluation for the school year,
1949-1950, it will be seen that there is general consistency
in the incidence of these factors and statistics. The only
inconsistencies worth noting are the cases of Allia and
Melissa. Allia, with a scholastic census of 190, had an average
daily attendance of 154, whereas Melissa, with a larger
scholastic attendance of 212, had a smaller average daily
attendance, 152. Furthermore, Allia provided educational
facilities for those 154 pupils upon a local tax evaluation
of $528,475 at a $0.50 local maintenance tax rate, while
Melissa, with an average daily attendance of 152, had a tax
evaluation of $621,975 and a $1.00 tax rate. Melissa, then,
with fewer in average daily attendance, had a greater tax
evaluation and also a higher tax rate.

Transportation Costs.—Definite transportation costs and
bus service for the school children of the rural high schools
of Collin County are available. Since Collin County is a
rural county and because getting the child to school is
essential, the subject of transportation is of importance
to the rural high schools of the county. Consequently, the
TABLE 7
TRANSPORTATION COSTS PER SCHOOL AND PER PUPIL, OPERATING COSTS PER BUS, NUMBER OF BUSES OPERATED, AND NUMBER OF PUPILS TRANSPORTED, COLLIN COUNTY RURAL HIGH SCHOOLS, 1949-1950

<table>
<thead>
<tr>
<th>Name of School</th>
<th>Number of Buses Operated</th>
<th>Number of Pupils Transported</th>
<th>Total Cost of Transportation</th>
<th>Cost Per Bus Operated</th>
<th>Cost Per Pupil Transported</th>
</tr>
</thead>
<tbody>
<tr>
<td>Alla</td>
<td>2</td>
<td>131</td>
<td>$3,923</td>
<td>$1,961.50</td>
<td>$29.95</td>
</tr>
<tr>
<td>Blue Ridge</td>
<td>4</td>
<td>236</td>
<td>6,664</td>
<td>1,666.00</td>
<td>28.24</td>
</tr>
<tr>
<td>Community</td>
<td>5</td>
<td>382</td>
<td>8,014</td>
<td>1,602.80</td>
<td>20.98</td>
</tr>
<tr>
<td>Frisco</td>
<td>4</td>
<td>226</td>
<td>7,860</td>
<td>1,965.00</td>
<td>34.78</td>
</tr>
<tr>
<td>Melissa</td>
<td>2</td>
<td>86</td>
<td>2,190</td>
<td>1,095.00</td>
<td>24.30</td>
</tr>
<tr>
<td>Prosper</td>
<td>3</td>
<td>155</td>
<td>6,396</td>
<td>2,132.00</td>
<td>41.26</td>
</tr>
<tr>
<td>Total</td>
<td>20</td>
<td>1,216</td>
<td>$35,047</td>
<td>. . . .</td>
<td>. . . .</td>
</tr>
<tr>
<td>Average</td>
<td>. . . .</td>
<td>. . . .</td>
<td>. . . .</td>
<td>$1,737.05</td>
<td>$28.32</td>
</tr>
</tbody>
</table>
number of buses operated, the number of pupils transported, 
the total cost of transportation, the cost per bus, and the 
transportation costs per pupil are given in Table 7.

School Budgets.—Under the Gilmer-Aikin Program, as in 
previous school legislation, the salaries of professional 
personnel is the most expensive item in school operation. 
All salaries of classroom teachers and administrators are 
included under this heading. The next most expensive item 
is that of transporting the children to and from school, 
followed by the plant operational costs and the salaries of 
special service teachers and supervisors in that order.

Table 8 deals with the annual salaries of professional 
personnel, the plant operational costs, salaries of special 
service teachers and supervisors, the total budget, and the 
instructional costs per pupil. Once again, the statistics 
in this table are consistent in that the largest of the 
Collin County Rural High Schools, Community, has the largest 
budget; and the smallest school, Melissa, has the smallest 
budget.11 However, this is not necessarily true of all 
schools under the Gilmer-Aikin Bills, for the present salary 
schedule provides for teachers to be paid six dollars per 
month for each year's teaching experience through twelve years

11 Melissa District has the smallest average daily 
attendance of the schools in this study, although Alla 
District has the smallest scholastic population. See 
Table 6, p. 53.
TABLE 8

TOTAL ANNUAL SALARIES OF PROFESSIONAL PERSONNEL, PLANT OPERATIONAL COSTS, SPECIAL SERVICE TEACHERS AND SUPERVISORS, TOTAL BUDGET, AND TOTAL COST PER PUPIL, COLLIN COUNTY RURAL HIGH SCHOOLS, 1949-1950

<table>
<thead>
<tr>
<th>Name of School</th>
<th>Annual Salaries of Professional Personnel</th>
<th>Plant Operational Costs</th>
<th>Annual Salaries of Special Service Teachers and Supervisors</th>
<th>Total Budget*</th>
<th>Cost Per Pupil</th>
</tr>
</thead>
<tbody>
<tr>
<td>Alla...........</td>
<td>$22,808</td>
<td>$2,800</td>
<td>$1,330</td>
<td>$30,961</td>
<td>$162.43</td>
</tr>
<tr>
<td>Blue Ridge.....</td>
<td>52,202</td>
<td>5,200</td>
<td>2,470</td>
<td>66,536</td>
<td>137.42</td>
</tr>
<tr>
<td>Community.....</td>
<td>63,870</td>
<td>8,000</td>
<td>3,012</td>
<td>82,896</td>
<td>158.80</td>
</tr>
<tr>
<td>Frisco..........</td>
<td>48,912</td>
<td>5,200</td>
<td>2,280</td>
<td>64,252</td>
<td>157.36</td>
</tr>
<tr>
<td>Melissa........</td>
<td>22,686</td>
<td>2,800</td>
<td>1,330</td>
<td>29,006</td>
<td>132.10</td>
</tr>
<tr>
<td>Prosper.........</td>
<td>43,935</td>
<td>4,400</td>
<td>1,865</td>
<td>56,596</td>
<td>165.00</td>
</tr>
<tr>
<td>Total...........</td>
<td>$254,413</td>
<td>$28,400</td>
<td>$12,287</td>
<td>$330,147</td>
<td>160.60</td>
</tr>
<tr>
<td>Average........</td>
<td>.......</td>
<td>.......</td>
<td>.......</td>
<td>.......</td>
<td>$160.60</td>
</tr>
</tbody>
</table>

*Figures in this column include the transportation costs which are given in Table 7.
for the bachelor's degree, and through twenty-six years for the master's degree. Therefore, it is entirely possible for a small school with more experienced teachers to require a larger budget than some larger schools with less experienced teachers. For example, as will be noted in this table, Blue Ridge has a budget of $66,536 for 355 scholastics, while Frisco has a budget of $64,252 for 407 scholastics.

The superintendent's salary is included in the column "annual salaries of professional personnel," because he devotes approximately 50 per cent of his time to actual classroom teaching.

Further, in regard to Table 8, the figures in the column "annual salaries of special service teachers and supervisors" do not represent the total annual salary of any particular special service teacher or supervisor. Rather, these figures represent the amount of money that these particular schools contributed to their salaries.

**Teachers and teacher-pupil load.**—The classroom teacher is, perhaps, with the exception of the child, one of the most essential functioning units of the educational system. Overcrowded classrooms and "over-loaded teachers" are not among

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12See Minimum Salary Schedule for Gilmer-Aikin Program, Table 20, p. 81.

13Since the superintendent is the only full-time administrator, it seems unnecessary to set up a separate column for his salary.
the characteristics conducive to better education. The number of teachers employed in the system is a definite factor in determining the cost of operating the system. The number of teachers employed in each of the Collin County Rural High Schools, together with the teacher-pupil load, is given in Table 9. The teacher-pupil load is significant in this table since it indicates a definite trend toward lightening the load of the teacher. The superintendent is included in the number of teachers for each school since he devotes a portion of his time to classroom teaching.

**TABLE 9**

**NUMBER OF TEACHERS AND TEACHER-PUPIL LOAD,**
**COLLIN COUNTY RURAL HIGH SCHOOLS,**
**1949-1950**

<table>
<thead>
<tr>
<th>Name of School</th>
<th>Number of Teachers</th>
<th>Teacher-Pupil Load</th>
</tr>
</thead>
<tbody>
<tr>
<td>Allen</td>
<td>8</td>
<td>23.7</td>
</tr>
<tr>
<td>Blue Ridge</td>
<td>14</td>
<td>25.4</td>
</tr>
<tr>
<td>Community</td>
<td>21</td>
<td>24.8</td>
</tr>
<tr>
<td>Frisco</td>
<td>15</td>
<td>27.1</td>
</tr>
<tr>
<td>Melissa</td>
<td>8</td>
<td>26.5</td>
</tr>
<tr>
<td>Prosper</td>
<td>12</td>
<td>28.6</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>78</strong></td>
<td></td>
</tr>
<tr>
<td><strong>Average</strong></td>
<td></td>
<td><strong>26.0</strong></td>
</tr>
</tbody>
</table>

**See the comparison of the teacher-pupil load for the**
Local and state contributions.—The bulk of the money used by the Collin County Rural High Schools in the operation of their school systems must come from the state, although a small per cent is raised in the local district through taxation. It is interesting to note, from the information presented in Table 10, that the amount raised by the local districts varied during the 1949-1950 school year from 8.5 per cent of the total amount required for operation at Alla, to 21.9 per cent at Frisco. Although this may or may not be justifiable, it can be partially explained by the fact that Alla did not raise its local maintenance after the passage of the Gilmer-Aikin Bills, whereas Frisco did.15

Summary

Although the Gilmer-Aikin Bills were not passed until the spring of 1949, they were being considered as far back as 1947, for it was then that the Gilmer-Aikin Committee was created by the Legislature and given definite instructions to carry out a complete research of the needs of the public school systems of Texas. During the intervening two years, this committee, with the help of many others, studied the school set-up in Texas and presented their recommendations to the Fifty-First Legislature when it convened in the spring

15See Table 15, p. 72.
<table>
<thead>
<tr>
<th>Name of School</th>
<th>Amount Contributed by State</th>
<th>Percentage of Total</th>
<th>Amount Contributed by Local District</th>
<th>Percentage of Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Alla</td>
<td>$28,218.62</td>
<td>91.5</td>
<td>$2,642.38</td>
<td>8.5</td>
</tr>
<tr>
<td>Blue Ridge</td>
<td>57,558.95</td>
<td>86.5</td>
<td>8,977.05</td>
<td>13.5</td>
</tr>
<tr>
<td>Community</td>
<td>71,253.96</td>
<td>86.0</td>
<td>11,642.04</td>
<td>14.0</td>
</tr>
<tr>
<td>Frisco</td>
<td>50,170.85</td>
<td>78.1</td>
<td>14,341.15</td>
<td>21.9</td>
</tr>
<tr>
<td>Melissa</td>
<td>22,786.25</td>
<td>78.6</td>
<td>6,219.75</td>
<td>21.4</td>
</tr>
<tr>
<td>Prosper</td>
<td>45,074.43</td>
<td>79.6</td>
<td>11,521.57</td>
<td>20.4</td>
</tr>
<tr>
<td>Total</td>
<td>$275,063.06</td>
<td>....</td>
<td>$55,083.94</td>
<td>....</td>
</tr>
<tr>
<td>Average</td>
<td>....</td>
<td>83.3</td>
<td>....</td>
<td>16.7</td>
</tr>
</tbody>
</table>
of 1949. After much deliberation and revision, the bills were finally enacted into laws on June 2, 1949, and although they were actually Senate Bills Numbers 115, 116, and 117, they were more commonly known as the Gilmer-Aiken Bills.

Senate Bill Number 115 was the State Administration Bill and was geared to reorganize the public school system of Texas from the state level. The bill abolished the elective office of State Superintendent of Public Instruction and substituted the appointive office, State Commissioner of Education.

Senate Bill Number 116 was the Foundation School Program Act which guaranteed to every child of school age in the state of Texas a full nine-months' term of school. The bill also provided for a higher salary schedule for teachers, assuring the teachers with the bachelor's degree a minimum salary of $2,403 per year.

Senate Bill Number 117 was the enabling Act which guaranteed the school districts enough money to carry out the program.

Since this study deals primarily with the cost of operating the school program, it should be informative at this point to summarize the statistics found from the study of operational costs of the Collin County Rural High Schools during the first year of operation under the Gilmer-Aiken Program, that of the school year of 1949-1950. The most important findings are as follows:
(1) The total cost of operating the six rural high schools of Collin County amounted to $330,147, which included the following: (a) cost of transportation, $35,047; (b) plant operational costs, $28,400; (c) salaries of professional personnel, $254,413; and (d) salaries of special service teachers and supervisors, $12,287.

(2) The schools of this study operated twenty school buses and transported 1,216 pupils to and from school at an average cost per pupil of $28.82.

(3) There were 2,029 pupils enrolled in the six rural high schools of Collin County, recording an average daily attendance of 1,461.

(4) The 2,029 pupils enrolled in these schools were taught at an average of $160.60 per pupil.
CHAPTER IV

A COMPARISON OF THE OPERATIONAL COSTS OF THE COLLIN COUNTY RURAL HIGH SCHOOLS DURING THE FIRST YEAR OF THE GILMER-AIKIN PROGRAM WITH THOSE OF THE PREVIOUS YEAR

The purpose of this chapter is to compare the operational costs of the Collin County Rural High Schools over a two-year period. Chapter II of this study presented the cost of operating the rural high schools of Collin County during the school year of 1948-1949, which was the last year the school systems of Texas operated under the provisions of the Equalization Aid Laws. Chapter III yielded data concerning operational costs of administering the schools under the recently-enacted Gilmer-Aikin Laws, figures for only the school year of 1949-1950 being presented since this is the only year the schools have operated under the provisions of the Gilmer-Aikin Program.

To be compared in this chapter are the following eleven important school functioning factors: (1) scholastic population; (2) average daily attendance; (3) teacher-pupil load; (4) number of teachers; (5) transportation costs; (6) the tax evaluation of the districts involved; (7) size of the districts.
(8) local maintenance tax rates; (9) state and district contributions toward the budgets of each school; (10) instructional costs per pupil; and (11) the salary schedules as set up by the two sets of school laws.

Scholastics and Average Daily Attendance

Under the provisions of the Gilmer-Aikin Program, the average daily attendance is the basis for which schools determine the number of teachers to be employed. The number of teachers employed in a system has a definite bearing upon the cost of operating that school; therefore, average daily attendance has an indirect bearing upon the cost. Table 11, which follows, presents a comparison of the scholastic population and the average daily attendance of the schools comprising this study.

Table 11


<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Alla</td>
<td>197</td>
<td>190</td>
<td>159</td>
<td>154</td>
</tr>
<tr>
<td>Blue Ridge</td>
<td>382</td>
<td>355</td>
<td>302</td>
<td>256</td>
</tr>
<tr>
<td>Community</td>
<td>552</td>
<td>522</td>
<td>483</td>
<td>397</td>
</tr>
<tr>
<td>Frisco</td>
<td>365</td>
<td>407</td>
<td>311</td>
<td>295</td>
</tr>
<tr>
<td>Melissa</td>
<td>248</td>
<td>212</td>
<td>166</td>
<td>152</td>
</tr>
<tr>
<td>Prosper</td>
<td>367</td>
<td>343</td>
<td>234</td>
<td>207</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>2,111</strong></td>
<td><strong>2,029</strong></td>
<td><strong>1,655</strong></td>
<td><strong>1,461</strong></td>
</tr>
</tbody>
</table>
One significant factor of Table 11 is that all the schools except Frisco had a decrease in scholastic population, and all the schools, including Frisco, showed a decrease in average daily attendance. One other important factor is the fact that the average daily attendance for the combined schools decreased more than did the scholastic population.

**Teacher-Pupil Load**

Since the classroom teacher is one of the most essential functioning units of the educational system, and the overcrowded classroom is not one of the characteristics of better education, a comparison of the teacher-pupil load under the two sets of laws under consideration in this study seems to be worthwhile. There is, as can be seen from an analysis of Table 12, a clear trend toward lightening the teacher-pupil load under the Gilmer-Aikin Program. The significant point of this table is the fact that every school shows a decrease in the teacher-pupil load under the Gilmer-Aikin laws, and all but two schools showed an increase in teacher personnel.

The school law for 1948-1949 allowed one teacher for districts with twenty to twenty-five scholastics and one additional teacher for each additional thirty scholastics, or fractional part thereof, residing in the district, whereas the Gilmer-Aikin law bases the number of teachers a district

1Supplement to Public School Laws of the State of Texas, State Department of Education, Bulletin 485, p. 82.
<table>
<thead>
<tr>
<th>Name of School</th>
<th>Teacher-Pupil Load</th>
<th>Decrease In Teacher-Pupil Load</th>
<th>Number of Teachers</th>
<th>Increase In Teachers</th>
</tr>
</thead>
<tbody>
<tr>
<td>Alla</td>
<td>28.1</td>
<td>23.7</td>
<td>4.4</td>
<td>7</td>
</tr>
<tr>
<td>Blue Ridge</td>
<td>29.4</td>
<td>25.4</td>
<td>4.0</td>
<td>13</td>
</tr>
<tr>
<td>Community</td>
<td>29.0</td>
<td>24.8</td>
<td>4.2</td>
<td>19</td>
</tr>
<tr>
<td>Frisco</td>
<td>30.4</td>
<td>27.1</td>
<td>3.3</td>
<td>12</td>
</tr>
<tr>
<td>Melissa</td>
<td>31.0</td>
<td>26.5</td>
<td>4.5</td>
<td>8</td>
</tr>
<tr>
<td>Prosper</td>
<td>30.6</td>
<td>28.6</td>
<td>2.0</td>
<td>12</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>....</strong></td>
<td><strong>....</strong></td>
<td><strong>....</strong></td>
<td><strong>71</strong></td>
</tr>
<tr>
<td><strong>Average</strong></td>
<td>29.8</td>
<td>26.0</td>
<td>3.8</td>
<td><strong>..</strong></td>
</tr>
</tbody>
</table>
may employ on average daily attendance, the ratio between teachers and pupils in average daily attendance being approximately one teacher to every twenty-five pupils.\(^2\) An examination of Table 12 reveals that the average decrease in teacher-pupil load was 3.8 pupils, while the total number of teachers increased from 71 to 78.

Cost of Transportation

Definite figures of transportation costs and bus service for the school children of the Collin County Rural High Schools are given in Table 13, where a comparison of the cost of transportation and per pupil are indicated. The amazing incidence about this comparison is the fact that the transportation costs were actually less under the Gilmer-Aikin Program than for the year previous. Further, an examination of this data proves that the average cost per pupil decreased from $32.31 in 1948-1949 to $28.82 in 1949-1950. Only one school out of six showed an increase in transportation cost per pupil over the two-year period, this being the Alla School which increased from $27.34 in 1948-1949 to $29.95 in 1949-1950. This general decrease in transportation costs can be contributed to several factors which were in no way connected to Gilmer-Aikin Legislation. Several of the buses operated during the 1949-1950 school year were new buses and therefore required less repair and burned less fuel than the older buses operated during the

\(^2\) *Senate Journal Supplement, Fifty-First Legislature, Regular Session, June 2, 1949,* pp. 11-12.
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Alla</td>
<td>$3,500</td>
<td>$3,923</td>
<td>$27.14</td>
<td>$29.95</td>
<td>128</td>
<td>131</td>
</tr>
<tr>
<td>Blue Ridge</td>
<td>8,985</td>
<td>6,664</td>
<td>31.09</td>
<td>28.24</td>
<td>289</td>
<td>326</td>
</tr>
<tr>
<td>Community</td>
<td>8,250</td>
<td>8,014</td>
<td>22.79</td>
<td>20.98</td>
<td>362</td>
<td>382</td>
</tr>
<tr>
<td>Frisco</td>
<td>7,430</td>
<td>7,860</td>
<td>47.02</td>
<td>34.78</td>
<td>158</td>
<td>226</td>
</tr>
<tr>
<td>Melissa</td>
<td>3,100</td>
<td>2,190</td>
<td>30.89</td>
<td>24.30</td>
<td>101</td>
<td>86</td>
</tr>
<tr>
<td>Prosper</td>
<td>6,150</td>
<td>6,396</td>
<td>51.25</td>
<td>41.26</td>
<td>120</td>
<td>155</td>
</tr>
<tr>
<td>Total</td>
<td>$37,415</td>
<td>$35,047</td>
<td>.....</td>
<td>.....</td>
<td>1,158</td>
<td>1,216</td>
</tr>
<tr>
<td>Average</td>
<td>.....</td>
<td>.....</td>
<td>$32.31</td>
<td>$28.82</td>
<td>.....</td>
<td>.....</td>
</tr>
</tbody>
</table>
1948-1949 school year. Another item affecting the operational cost of the school buses was the fact that in some cases the same type of repairs, tires, tubes, and fuel was cheaper in 1949-1950 than during the previous year.

Also, more children were transported in 1949-1950 than in 1948-1949, although there were actually fewer scholastics.\(^3\) This inconsistency can be accounted for by the fact that the distance for transporting an eligible bus student was reduced from two and one-half miles in 1948-1949 to two miles in 1949-1950.\(^4\)

**Property Tax Evaluation, Local Maintenance Tax Rates, and Size of Districts**

In comparing the property tax evaluation and the area of the districts in square miles, it is significant to note that each of the school districts involved increased their tax evaluation for the year 1949-1950 over the previous year, and all but two of the districts had an increase in area. The increase in area was brought about by the consolidation and annexation of smaller adjoining districts. The increase in area naturally brought on the increase in tax evaluation in the four cases where the districts were enlarged. However, the cases of Alla and Melissa, where the area was not increased

---

\(^3\)See Table 11, p. 65.

<table>
<thead>
<tr>
<th>Name of School</th>
<th>Property Tax Evaluation</th>
<th>Amount of Increase</th>
<th>Area in Square Miles</th>
<th>Amount of Increase In Square Miles</th>
</tr>
</thead>
<tbody>
<tr>
<td>Alla. . . . .</td>
<td>$492,805</td>
<td>$528,475</td>
<td>$35,670</td>
<td>36</td>
</tr>
<tr>
<td>Blue Ridge. .</td>
<td>642,915</td>
<td>897,705</td>
<td>254,790</td>
<td>30</td>
</tr>
<tr>
<td>Community . .</td>
<td>1,195,871</td>
<td>1,455,255</td>
<td>259,384</td>
<td>45</td>
</tr>
<tr>
<td>Frisco. . . .</td>
<td>1,096,039</td>
<td>1,408,115</td>
<td>312,076</td>
<td>28</td>
</tr>
<tr>
<td>Melissa . . .</td>
<td>559,690</td>
<td>621,975</td>
<td>62,285</td>
<td>27</td>
</tr>
<tr>
<td>Prosper . . .</td>
<td>942,029</td>
<td>1,152,157</td>
<td>210,128</td>
<td>35</td>
</tr>
<tr>
<td>Total</td>
<td>$4,929,349</td>
<td>$6,063,682</td>
<td>$1,134,333</td>
<td>201</td>
</tr>
</tbody>
</table>
but the tax evaluation was, can be explained by the fact that the equalization board for each individual school district has the power to increase the value of property for school taxing purposes. Table 14 presents a comparison of the tax evaluation and the area of the districts for the two-year period of 1948-1949 and 1949-1950.

In order to supply the local share of the financial support each school is required to levy and collect a certain local maintenance. This tax rate is based upon the

Table 15

<table>
<thead>
<tr>
<th>Name of School</th>
<th>Local Maintenance Tax Rate (Per $100 Valuation)</th>
<th>Amount of Increase</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>1948-1949</td>
<td>1949-1950</td>
</tr>
<tr>
<td>Alla...........</td>
<td>$0.50</td>
<td>$0.50</td>
</tr>
<tr>
<td>Blue Ridge.</td>
<td>0.50</td>
<td>1.00</td>
</tr>
<tr>
<td>Community..</td>
<td>0.50</td>
<td>0.80</td>
</tr>
<tr>
<td>Frisco......</td>
<td>0.75</td>
<td>1.00</td>
</tr>
<tr>
<td>Melissa.....</td>
<td>0.50</td>
<td>1.00</td>
</tr>
<tr>
<td>Prosper.......</td>
<td>0.50</td>
<td>1.00</td>
</tr>
<tr>
<td>Average</td>
<td>$0.54</td>
<td>$0.88</td>
</tr>
</tbody>
</table>
$100 property valuation of the district. It will be noted from a study of Table 15 that all the schools of this study except Alla were required to raise their local maintenance rate in order to secure state funds and to supply the amount of local funds necessary to complete the educational financing of the district. The rates were fixed by elections in the individual districts.

Local and State Contributions

The amount of money spent in 1948-1949 and 1949-1950 toward the operation of the Collin County Rural High Schools is presented jointly in Tables 16 and 17. Table 16 deals with the amount of money contributed to the local district by the state; Table 17, with the amount of money raised by the local district through taxation. It will be noted that in every case except that of Melissa, the school district required a greater contribution from the state to operate the school during the year 1949-1950 than during the previous year. Too, in every case, except that of Alla, the percentage of the total amount contributed by the state decreased even though the actual amount required from the state increased. This oddity may be explained by the fact that all the schools except Alla raised their local maintenance tax rates, and also each district had a considerable increase in property tax evaluation. Furthermore, the state contributed 37.3 per cent of the total
Table 16

A COMPARISON OF THE AMOUNT OF MONEY CONTRIBUTED BY THE STATE TOWARD THE
OPERATION OF THE COLLIN COUNTY RURAL HIGH SCHOOLS,
1948-1949 AND 1949-1950

<table>
<thead>
<tr>
<th>Name of School</th>
<th>Amount Contributed By State</th>
<th>Percentage of Total Amount</th>
<th>Amount of Increase</th>
</tr>
</thead>
<tbody>
<tr>
<td>Alla.......</td>
<td>$ 21,165.98</td>
<td>$ 28,218.62</td>
<td>89.6</td>
</tr>
<tr>
<td>Blue Ridge.</td>
<td>43,999.42</td>
<td>57,558.95</td>
<td>93.2</td>
</tr>
<tr>
<td>Community...</td>
<td>39,677.64</td>
<td>71,253.96</td>
<td>86.9</td>
</tr>
<tr>
<td>Frisco.......</td>
<td>30,595.71</td>
<td>50,170.85</td>
<td>78.8</td>
</tr>
<tr>
<td>Melissa.....</td>
<td>24,748.55</td>
<td>22,786.25</td>
<td>89.8</td>
</tr>
<tr>
<td>Prosper....</td>
<td>28,857.85</td>
<td>45,074.43</td>
<td>86.0</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$189,045.15</strong></td>
<td><strong>$275,063.06</strong></td>
<td>....</td>
</tr>
<tr>
<td><strong>Average</strong></td>
<td>............</td>
<td>............</td>
<td>87.3</td>
</tr>
</tbody>
</table>

*This figure is gained by adding the amount of the increases required by the Alla, Blue Ridge, Community, Frisco, and Prosper districts, and subtracting the amount of the decrease of the Melissa district.
Table 17


<table>
<thead>
<tr>
<th>Name of School</th>
<th>Amount Contributed By Local District</th>
<th>Percentage of Total Amount</th>
<th>Amount of Increase</th>
</tr>
</thead>
<tbody>
<tr>
<td>Alla..........</td>
<td>$ 2,464.02</td>
<td>$ 2,642.38</td>
<td>10.4</td>
</tr>
<tr>
<td>Blue Ridge...</td>
<td>3,214.58</td>
<td>8,977.05</td>
<td>6.8</td>
</tr>
<tr>
<td>Community...</td>
<td>5,979.36</td>
<td>11,642.04</td>
<td>13.1</td>
</tr>
<tr>
<td>Frisco.......</td>
<td>8,210.29</td>
<td>14,081.15</td>
<td>21.2</td>
</tr>
<tr>
<td>Melissa......</td>
<td>2,798.45</td>
<td>6,219.75</td>
<td>10.2</td>
</tr>
<tr>
<td>Prosper......</td>
<td>4,710.15</td>
<td>11,521.57</td>
<td>14.0</td>
</tr>
<tr>
<td>Total</td>
<td>$27,376.85</td>
<td>$55,083.94</td>
<td>....</td>
</tr>
<tr>
<td>Average</td>
<td>............</td>
<td>............</td>
<td>12.7</td>
</tr>
</tbody>
</table>
amount of the budgets in 1948-1949 and 83.3 per cent in 1949-1950. This difference may be contributed to the fact that the local districts are raising more money through local taxation now than prior to Gilmer-Aikin legislation.

Table 17 shows the amount of money contributed by the local districts toward the operation of the school systems during the two-year period of this study. In every case the local district contributed more during 1949-1950 than during 1948-1949, and Alla is the only district which contributed a smaller per cent of the total amount required for operation under the Gilmer-Aikin Program than during the previous year. A further examination of Table 17 reveals the fact that the local districts contributed 16.7 per cent of the total amount required to operate their schools during the first year of the Gilmer-Aikin Program, as compared to 12.7 per cent contributed during the year 1948-1949.

School Budgets

A comparison of the school budgets for the years 1948-1949 and 1949-1950 reveals an increase of $113,725 during the first year of operation under the Gilmer-Aikin laws. Of this amount, $93,706 was paid out in salaries of professional personnel. The total increase in the budgets represent approximately 54.5 per cent for the year 1949-
Table 18

<table>
<thead>
<tr>
<th>Name of School</th>
<th>School Budgets</th>
<th>Cost Per Pupil</th>
<th>Increase in Budget</th>
<th>Increase Per Pupil</th>
<th>Per cent of Increase</th>
</tr>
</thead>
<tbody>
<tr>
<td>Alla...........</td>
<td>$23,630</td>
<td>$30,861</td>
<td>$119.95</td>
<td>$162.43</td>
<td>$7,231</td>
</tr>
<tr>
<td>Blue Ridge....</td>
<td>47,214</td>
<td>66,536</td>
<td>123.60</td>
<td>187.42</td>
<td>19,322</td>
</tr>
<tr>
<td>Community.....</td>
<td>45,657</td>
<td>82,896</td>
<td>82.71</td>
<td>158.80</td>
<td>37,239</td>
</tr>
<tr>
<td>Frisco.......</td>
<td>38,806</td>
<td>64,252</td>
<td>106.32</td>
<td>157.86</td>
<td>25,446</td>
</tr>
<tr>
<td>Melissa.......</td>
<td>27,547</td>
<td>29,006</td>
<td>111.07</td>
<td>132.60</td>
<td>1,459</td>
</tr>
<tr>
<td>Prosper.......</td>
<td>33,568</td>
<td>56,596</td>
<td>91.47</td>
<td>165.00</td>
<td>23,028</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$216,422</strong></td>
<td><strong>$330,147</strong></td>
<td><strong>.........</strong></td>
<td><strong>.........</strong></td>
<td><strong>$113,725</strong></td>
</tr>
<tr>
<td><strong>Average</strong></td>
<td><strong>.........</strong></td>
<td><strong>.........</strong></td>
<td><strong>$105.85</strong></td>
<td><strong>$160.60</strong></td>
<td><strong>.........</strong></td>
</tr>
</tbody>
</table>
1950 over the previous year. It will also be noted in Table 18 that the instructional cost per pupil increased from an average of $105.85 in 1948-1949 to an average of $160.60 in 1949-1950, an increase of $54.75 per pupil.

Without exception each district showed an increase in budget and also an increase in the cost per pupil, the percentage of increased support per pupil varying inversely. Community, for example, showed an increase of 92 per cent, while Melissa increased its instructional cost only 18.9 per cent.

Table 18 indicates a definite increase in the amount of money needed to operate the rural high schools of Collin County under Gilmer-Aikin Legislation as compared to the previous school laws.

Minimum Salary Schedules

Teachers and administrators are better paid under Gilmer-Aikin Legislation than under the old Equalization Aid Law. The increase in salary amounts to approximately $400 per year per teacher, provided he has at least a bachelor's degree. According to the data included in Table 20, the Gilmer-Aikin program emphasizes teacher-training and experience. More specifically, a beginning teacher with three years college training would receive an annual salary of $1,782 under the old law as compared to $1,845 under the new one, an increase of only $63 per
year. However, the same teacher with a bachelor's degree would receive $2,007 under the Equalization Aid Law as compared to $2,403 under Gilmer Aikin salaries, an increase of almost $400 per year. Another example is the increments paid for the master's degree. Under Gilmer-Aikin Legislation, a teacher with the master's degree and twenty-six more years experience would receive an annual salary of $4,032. The same teacher under the previous law received an annual salary of $2,880. This represents a sharp increase, one of almost $1,200.

Table 19 and 20 are self-explanatory. They are presented here to support the previous statement that it is possible for schools of the same number of teachers to vary considerably in the amounts of their budgets, the difference in almost every case being attributed to the salaries of the professional personnel.
TABLE 19

BASIC MINIMUM SALARY SCHEDULE AS SET UP
BY THE MINIMUM SALARY LAW*

<table>
<thead>
<tr>
<th>College Training</th>
<th>Salary Payments</th>
<th>Experience in Years</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Annual</td>
<td>0</td>
</tr>
<tr>
<td>1 Year</td>
<td>Annual</td>
<td>$132</td>
</tr>
<tr>
<td></td>
<td>Monthly</td>
<td>148</td>
</tr>
<tr>
<td>2 Years</td>
<td>Annual</td>
<td>$157</td>
</tr>
<tr>
<td></td>
<td>Monthly</td>
<td>173</td>
</tr>
<tr>
<td>3 Years</td>
<td>Annual</td>
<td>$178</td>
</tr>
<tr>
<td>Bachelor's</td>
<td>Monthly</td>
<td>198</td>
</tr>
<tr>
<td>Degree</td>
<td>Annual</td>
<td>$200</td>
</tr>
<tr>
<td>Master's</td>
<td>Monthly</td>
<td>223</td>
</tr>
<tr>
<td>Degree</td>
<td>Annual</td>
<td>$232</td>
</tr>
<tr>
<td></td>
<td>Monthly</td>
<td>248</td>
</tr>
</tbody>
</table>

*Article 2891-1, Section 1, House Bill 300, 50th. Legislature, Regular Session, 1947

In accredited elementary schools add $6.00 per teacher for principal, not to exceed $54.00

<table>
<thead>
<tr>
<th>Number of Teachers</th>
<th>6-7</th>
<th>8-11</th>
<th>12-19</th>
<th>20-29</th>
<th>30 plus</th>
</tr>
</thead>
<tbody>
<tr>
<td>High School Principals (for 9 teachers plus, 10 mo.)</td>
<td>$9</td>
<td>$15</td>
<td>$20</td>
<td>$25</td>
<td></td>
</tr>
<tr>
<td>Superintendent (12 months)</td>
<td>$30</td>
<td>40</td>
<td>55</td>
<td>70</td>
<td>80</td>
</tr>
</tbody>
</table>

Elementary or Junior High Principal $2.50 for each teacher under supervision if in separate building or devotes fifty per cent of time to supervision and school employs nine or more teachers, but not to exceed $50.00.
TABLE 20
BASIC MINIMUM SALARY SCHEDULE AS PROVIDED BY
THE FOUNDATION SCHOOL PROGRAM ACT

<table>
<thead>
<tr>
<th>College Training</th>
<th>Salary Payments</th>
<th>Experience in Years</th>
</tr>
</thead>
<tbody>
<tr>
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Additions to Basic Minimum Salary Schedule for Superintendents in
Four-Year Accredited High Schools, Article IV, Section 7, Senate Bill 116.

Add to Superintendent's monthly base salary times twelve.

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<th>Times twelve</th>
<th>10 or less</th>
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<th>20-29</th>
<th>30-49</th>
<th>50-75</th>
<th>76-100</th>
<th>101-150</th>
<th>151-200</th>
<th>201-299</th>
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*Article IV, Section 1, Senate Bill 116, Fifty-First Legislature, Regular Session, 1949.
CHAPTER V

SUMMARY AND CONCLUSIONS

Summary

In view of the marked differences between the provisions of the Gilmer-Aikin Bills and previous Texas school legislation, it was thought that a comparative study of the cost of operating the public school systems of Texas under the new legislation as compared with the last Equalization Aid Law would be both interesting and educational. This investigation has been limited to (1) the six rural high schools of Collin County, because it was felt that they represented the typical rural school unit; and (2) two school years, those of 1948-1949 and 1949-1950. The year 1948-1949 was selected because it was the last year the schools operated under the Equalization Aid Law of 1947, and the year 1949-1950 was chosen because it was the first year the schools operated under the Gilmer-Aikin Program.

More specifically, the purposes of this study have been (1) to compare the operational cost of the Collin County Rural High Schools for the two-year period; and (2) to determine those particular cost items affected by Gilmer-Aikin Legislation.
As for findings relative to the first purpose, Collin County Rural High Schools have cost more to operate under the Gilmer-Aikin Program than under the previous plan. It may be pointed out here, by way of explanation, that it took $113,725 more to operate the six schools of this study during the 1949-1950 school year than during the 1948-1949 school year. Of that amount, $93,706 was paid out in salaries of professional personnel, a figure representing 32 per cent of the total increased cost.

Regarding findings relative to the second purpose of this study, four major facts emerge indicating a marked increase under Gilmer-Aikin Legislation as compared to the Equalization Aid Law: (1) the salaries of professional personnel increased from $160,707 in 1948-1949 to $254,413 in 1949-1950; (2) the salaries of special service teachers and supervisors, a new benefit provided for under Gilmer-Aikin Legislation, cost the districts involved in this study a total of $12,237; (3) the plant operational costs increased from $18,300 in 1948-1949 to $28,400 in 1949-1950, an increase of $10,100 or approximately 55 per cent; and (4) the cost of transportation is the only major cost item which showed a decrease under Gilmer-Aikin Legislation, decreasing from $37,415 in 1948-1949 to $35,047 in 1949-1950.

There are, in addition, six other important facts revealed through this study:

(1) The six schools investigated enrolled 2,111 pupils
in 1948-1949 and recorded an average daily attendance of 1,655, as compared with an enrollment of 2,029 and an average daily attendance of 1,631 in 1949-1950.

(2) The instructional cost per pupil showed an increase of from $105.35 in 1948-1949 to $160.60 in 1949-1950, representing an over-all increase of $54.75 per pupil.

(3) The schools transported 1,153 pupils to and from school in 1948-1949 at an average of $32.31, compared with 1,216 pupils in 1949-1950 at an average cost of $28.82 per pupil. This new cost represented a decrease of $3.49 per pupil transported.

(4) Although the number of pupils decreased from 2,111 in 1948-1949 to 2,029 in 1949-1950, the number of teachers actually increased from 71 to 73, indicating the availability of more teachers under the Gilmer-Aikin Program. Consequently, the teacher-pupil load decreased from 29.3 to 26.0.

(5) Five of the six schools were required to raise their local maintenance tax rate, the average amount of the increase being $0.34.

(6) Teachers are paid an average of approximately $400 per year more under the Gilmer-Aikin Bills than under the Equalization Aid Law of 1947. This figure represents the average increase per teacher in the schools of this study, and does not necessarily apply to teachers of other school systems.
Conclusions

The following conclusions, not dealing entirely with finance, are based on the results of this study:

(1) The Equalization Aid Law of 1947 was superior to any previous school legislation in that it provided (a) a minimum salary schedule of $2,000 per year for the teacher with a bachelor's degree or higher; (b) more money for transportation aid; (c) more money for high school and elementary school tuition; (d) an Audio Visual Division of the State Department of Education; and (e) a $55.00 per capita apportionment for each and every scholastic on the approved school census for each year.

(2) The Gilmer-Aikin Program is superior to the Equalization Aid Law of 1947 because it provides for (a) a minimum salary schedule of $2,400 per year for the teacher with a bachelor's degree or higher; (b) professional units based on average daily attendance rather than scholastic population of the district; (c) the guarantee to each child of school age the availability of a good minimum educational program nine months of the year; and (d) a method of financing that will tend to equalize local and state support and make each county pay, according to its ability, in proportion to what other counties pay.

(3) Inasmuch as it provides that each school district shall pay according to its ability, the economic index, as provided for in Senate Bill Number 116, is a fair method of
determining the amount of money a school district must raise in order to be able to take advantage of the provisions of the Gilmer-Aikin Program.

(4) The provision of Senate Bill Number 116 for basing the number of teachers to be employed by a school district on average daily attendance rather than on scholastic population is an improvement in school standards. This is particularly true because it encourages the school officials to put forth every effort to get the children in school and for as many days as possible throughout the year.

(5) The provision of the Gilmer-Aikin Program for more special service teachers and supervisors, not particularly emphasized in previous legislation, is a definite step toward improving educational opportunities for children of this state.

(6) The Gilmer-Aikin Salary Schedule is a definite improvement over the Equalization Aid Schedule because it puts more emphasis on training and experience, thereby theoretically attracting more capable men and women to the teaching profession.

(7) High school and elementary school principals are not adequately paid for their extra duties and responsibilities. This is especially true in the smaller systems, such as those in which the schools investigated in this study find themselves, because, according to the Gilmer-Aikin Salary Schedule, an experienced classroom teacher in many cases is paid a higher salary than a less experienced principal.
APPENDIX

CHECK LIST CONCERNING COST OF COLLIN COUNTY RURAL HIGH SCHOOLS, 1948-1949 AND 1949-1950

Name of School ________________________________
Superintendent ________________________________

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<th>1949-1950</th>
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<tr>
<td>1. SALARIES OF PROFESSIONAL PERSONNEL.</td>
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<tr>
<td>2. CURRENT PLANT OPERATIONAL COST  (Include assessing and collecting taxes, teacher equipment, business administration, fuel, lights, insurance, library, etc.)</td>
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<tr>
<td>3. COST OF TRANSPORTATION (Include bus driver's salary, and all expenses prevalent to the upkeep and operation of buses.)</td>
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<tr>
<td>4. SALARIES OF SPECIAL SERVICE TEACHERS AND SUPERVISORS</td>
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<tr>
<td>5. SIZE OF DISTRICT IN SQUARE MILES</td>
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<td>6. PROPERTY VALUATION OF DISTRICT</td>
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<tr>
<td>7. LOCAL MAINTENANCE TAX RATE</td>
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<tr>
<td>8. SCHOLASTIC POPULATION</td>
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<tr>
<td>9. AVERAGE DAILY ATTENDANCE</td>
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<tr>
<td>10. NUMBER OF SCHOOL BUSES OPERATED</td>
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<td>11. NUMBER OF CHILDREN TRANSPORTED</td>
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<tr>
<td>12. NUMBER OF TEACHERS IN SYSTEM</td>
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</table>
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Books


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*Senate Journal Supplement, Fifty-First Legislature, Regular Session, Senate Bills Number 115, 116 and 117, Thursday, June 2, 1949."


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Unpublished Material


