

THE UNIVERSITY OF MINNESOTA

GRADUATE SCHOOL

Report

of

Committee on Examination

This is to certify that we the undersigned, as a committee of the Graduate School, have given Edwin Ray Foss final oral examination for the degree of Master of Arts . We recommend that the degree of Master of Arts be conferred upon the candidate.

Minneapolis, Minnesota

July, 14, 1921.

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THE UNIVERSITY OF MINNESOTA

GRADUATE SCHOOL

Report

of

Committee on Thesis

The undersigned, acting as a Committee  
of the Graduate School, have read the accompanying  
thesis submitted by Edwin Ray Foss  
for the degree of Master of Arts

They approve it as a thesis meeting the require-  
ments of the Graduate School of the University of  
Minnesota, and recommend that it be accepted in  
partial fulfillment of the requirements for the  
degree of Master of Arts.

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*July 14, 1921* ~~1918~~

SCHOOL REVENUE AND EXPENDITURES  
IN ST. LOUIS COUNTY, MINNESOTA

A Thesis Submitted To  
The Faculty  
of the  
Graduate School  
of the  
University of Minnesota

by

Edwin Ray Foss

In Partial Fulfillment  
of the Requirements for the Degree of  
Master of Arts

July

1921

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## INTRODUCTION

The aim of this study is to present an analysis of school revenue and expenditures in St. Louis County, Minnesota, with a view to determining existing educational inequalities. Vast sums of money are spent annually in St. Louis County, and these large sums of money are derived mainly from the iron ore districts. An expensive school system may not be an efficient school system, but a cheap school system cannot be an efficient school system. It is evident that the only way to make better schools is to spend in an intelligent manner, a constantly increasing amount on them.

In any growing American community the school system is continually calling for larger and larger funds. However, these funds must be distributed on a more scientific basis than has been the case in the past. In order to establish criteria for bringing about a more scientific distribution of school revenue we need to study school finance throughout our entire school system. However, valuable it may be to study the finances of a certain city or district, such an analysis is not sufficient alone. The real test of the efficiency of our educational system must be measured in terms of how evenly educational facilities are distributed among a variety of units.

Are all the school districts in St. Louis County deriving a certain amount of benefit from the rich iron ore deposits? Is the revenue spent in the most efficient manner? We boast as a nation and state of our democratic school system. Does this boast square with the facts in St. Louis County? The purpose of this

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study is an attempt to answer the above mentioned questions and some related questions as they may seem pertinent, and to draw such conclusions and make such recommendations as the situation discovered may imply.

In preparation of this study the necessary data have been secured from the following sources:

I. Office of the State Commissioner of Education. A. School Receipts and Disbursements by years since 1865. B. School Receipts and Disbursements by districts for the school year of 1920. C. Miscellaneous data.

II. Correspondence with the office of the County Superintendent of schools, St. Louis County, Minnesota. A. Information of a general nature.

III. Office of State Tax Commission. A. Methods of taxing various properties in St. Louis County. B. Facts concerning iron ore industry. C. Facts concerning per capita tax on the Iron Range and other selected districts in the state of Minnesota.

IV. Certain literature which is referred to in the course of the study and in the bibliography.

The method employed in interpreting the data is a statistical one. Such standard statistical devices as are commonly used in connection with the study of school finance by recognized experts are made use of in bringing out the facts and relationships.

This study was made possible through the information furnished by the above mentioned offices. The writer wishes to acknowledge his indebtedness for their generous assistance.

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## CHAPTER I

### FACTS CONCERNING ST. LOUIS COUNTY.

I. St. Louis County was organized March 3, 1855, with the county seat at Duluth. It is situated in the northeastern part of the State, being bounded on the north by the Rainy River which separates it from Canada, on the east by Lake Superior and Carlton County, and on the west by Aitkin, Itaska, and Koochiching Counties.

St. Louis County has an area of 6,611.75 square miles or 4,330,500.94 acres, of which 3,735,846.26 acres are land and 594,653.68 acres are water.

The population of the county in 1910 was 163,274 of which 87,866 were native born. The following is a tabulation of the foreign born: Germany, 3,696; Sweden, 12,283; Denmark, 552; Finland, 16,381; Austria, 11,444; Russia, 3,395; France, 166; Norway and Great Britain and Ireland, 2,991; and other countries, 16,954. At the present time the population is estimated at 200,000.

The occupation of the people are agriculture, lumbering, and mining, together with manufacturing industries of which the county has 500 with an invested capital well over \$15,000,000.

This county is an important factor in the steel industry of the United States, and ranks with Great Britain and Spain in the production of iron ore and the manufacture of steel.

The chief cities and villages in the county are: Duluth, population of 78,466 (Census of 1910); Ely, 3,572; Eveleth, 7,036; Tower, 1,111; Virginia, 10,473; Aurora, 1,919; Biwabik, 1,690; Buhl, 1,005; Chisholm, 7,687; Fall Lake, 426; Floodwood, 481;

Hibbing, 8,832; Iron Junction, 76; McKinley, 411; Mountain Iron, 1,343; Proctor Knott, 2,243; Brookston, 160; Gilbert, 1,700; Messabe, 84; and Costin, 231.

The city of Duluth is of considerable importance as a shipping port.

II. The following facts concerning the wealth and area of St. Louis County are of value in considering an analysis of its school revenue and expenditures.

That St. Louis County is comparatively wealthy is brought out by the following table of assessed valuations: \*

State of Montana	\$341,000,000.00
County of St. Louis	324,256,081.00
State of North Dakota	294,770,335.00
State of New Hampshire	263,074,386.00
State of Wyoming	180,750,629.00

That St. Louis County embraces a considerable territory may be seen from the following table:

State of Massachusetts	7800 Sq. Miles
County of St. Louis	6612 Sq. Miles
State of Connecticut	4674 Sq. Miles
State of Delaware	2120 Sq. Miles

III. Very pertinent to our study is the method of taxing iron ore property in Minnesota. Under the laws of Minnesota, iron ore lands are assessed for taxation purposes at a higher proportion of their value than any other property. City lots are assessed at

\* From data supplied by St. Louis County Commissioners.

forty per cent of actual value, city buildings at one-third of actual value, farm property at one-third, personal property at one-fourth and iron ore land at fifty per cent of its value.

The method of determining the value of mineral bodies is entirely different from that of determining other property values. Diamond drills are sunk at close intervals through the overlying earth and rock and through the iron ore. The results of this drilling together with the analysis of the ore must be reported to the tax commission of the State. Thus the commission may determine accurately the value of the ore deposits, even in an undeveloped mine.

The following figures will show just how the iron ore in the state of Minnesota is taxed and how much it contributes for taxes. The average tax rate for forty-one counties in Southern Minnesota is 41.65 mills. The average tax rate on all iron mines in Minnesota is 55.36 mills. The state for the year 1919 received in direct taxes from ore properties \$2,340,403.00; in gross earnings taxes \$1,708,164.00, which makes a total of \$4,048,567.00; in state royalties, \$954,679.00, making a grand total of \$5,003,246.00. St. Louis County contributed a large share of this revenue.

## CHAPTER II.

### DEFINITION OF VARIOUS TERMS USED IN THIS STUDY. \*

#### I. Classification and definition of expenditures.

- A. Operation will apply to all activities of operating the physical school plant, including all work of janitors, engineers, assistant janitors, also fuel, and janitor's and engineer's supplies.
- B. Maintenance will apply to all activities connected with repair to buildings, replacement of equipment, etc., both labor and material included.
- C. Current Expenditures is a term applied to all expenditures, exclusive of capital outlay, incurred in the running of the schools during the year.
- D. Capital Outlays will apply to all activities connected with the permanent improvements to school plants, building of new buildings, acquisition of new sites, etc.
- E. Business Purposes will refer to all school purposes for which money is expended except Capital Outlays and Instruction.
- F. Expenditures for Instruction will include teachers' salaries, text books, library books, and educational supplies.
- G. Expenditures for General Control will include the salary of the superintendent, office expenses, express, freight and drayage. Where the superintendent's salary is counted with the general control fund it must be understood to refer to a school system above the one- or two- or three-room type.
- H. Repairs and Playgrounds have been classified with Current

\* Interpretations by State Department.

Expenditures in this study. The item might well be classified with Capital Outlays in certain cases.

## II. Classification and definition of school districts.

Classes of Schools - District Schools are divided into four classes as follows: \* (1) High Schools, (2) Graded Schools, (3) Semi-graded Schools, (4) Common Schools. (This classification has been changed by the 1921 Legislature.)

### A. High Schools

1. Are in session not less than nine months in the year.

2. Have regular course of study, embracing all the branches prescribed by the State High School Board, and requisite for admission to the collegiate department of the State University, and an optional English or Business Course in addition thereto or in lieu thereof.

3. Are subject to such rules and regulations, consistent with the provisions of law, as may be prescribed by the State High School Board, and shall be open to visitation at all times by any member of such board, and by any inspector thereof.

### B. Graded Schools include all schools below high schools which

1. Are in session at least nine months in the year.

2. Are well organized, having at least four departments in charge of a principal holding a state professional certificate, or a graduate from the advanced course of a state normal school, or of a reputable college or university.

3. Have a suitable schoolhouse and other necessary buildings, a substantial library, and necessary apparatus for efficient work.

\* Laws of Minnesota Relating to the Public School System by James M. McConnell, Commissioner of Education, and Clifford L. Hilton, Attorney General



4. Have regular and orderly courses of study, embracing all such branches as may be prescribed by the High School Board.

C. A Semi-graded School is one not complying with the foregoing provisions but which -

1. Maintains school for at least eight months in the year.

2. Is well organized, with at least two departments in the charge of proficient teachers, one at least of whom holds not less than a first grade certificate.

3. Has suitable school buildings and other necessary buildings, and a library and apparatus necessary for doing efficient work.

4. Has a regular and orderly course of study, and complies with the rules established by the State Superintendent.

D. All school districts not conforming to, or do not meet the requirements set by the state for Semi-graded School districts are classified as common school districts.

E. School Districts - For school purposes the state is divided into common, special, and independent school districts, each of which is a public corporation. The important differences among the three kinds of districts is their method of organization and methods of raising money and spending the same. The important differences in respect to school finance will be cited in connection with the Legal Basis for financing public schools. It is not essential for the purposes of this paper to explain the other differences.

F. Unorganized Territories - The power of providing for the education of children of school age residing in any unorganized territory within the state of Minnesota is vested in the county

board of education for unorganized territory of the county. The chairman of the board of county commissioners, the county superintendent of schools, and the county treasurer constitute an ex-officio board of education for unorganized territory.

## CHAPTER III.

### LEGAL BASIS FOR FINANCING THE PUBLIC SCHOOLS IN MINNESOTA. \*

The 1921 Legislature amended certain laws regulating school taxation in the state, however, this study was made from data compiled when the old law was in affect.

#### I. State School Tax.

A tax of one and twenty-three one-hundredth mills is levied annually upon the taxable property of the state. This tax is known as the state one-mill tax. One mill on the dollar is added to the general school fund and is known as the current fund; the remainder is added to the University fund.

#### II. County School Tax.

The county auditor extends upon the tax lists of the county in the same manner as district school boards extend their levy, one mill on the dollar of the taxable property. This is known as the one-mill county school tax. The tax levied by the district is known as a special tax, or district school tax.

#### III. Method of Levying Taxes in School Districts.

A. The school board levies the special tax in independent districts and special districts.

B. The electors levy the school tax in common districts at an annual school meeting.

#### IV. Limitation of Tax for School Purposes.

A. A common district's legal limit is twenty-five mills on

\* Laws of Minnesota Relating to the Public School System.

the dollar for the support of the schools and ten mills for erection of buildings and acquisition of sites. If the ten-mill levy will not produce six hundred dollars, a greater tax may be levied for sites and buildings, this tax not to exceed twenty-five mills on the dollar, nor six hundred dollars in amount.

B. In common school districts having less than ten voters the district school tax shall not exceed four hundred dollars.

C. In independent school districts the legal limit of taxation for capital outlays is eight mills on the dollar.

D. In special school districts the legal limits for taxing property for school purposes are fixed by special law within the districts.

E. The board of an independent district has power to levy taxes for the support of the schools of the district in excess of the statutory limitations for common districts.

F. In certain counties in which a majority of the rural schools and not less than one-third of the total school enrollment, are or shall be in one or more school districts each of which embraces ten or more townships, the per capita assessed valuation of which district or districts is or shall be less than one-half the per capita assessed valuation of the entire county, the county auditor may levy a ten-mill tax. The tax apportioned among the various districts on the basis of enrollment.

G. The twenty-five mill limitation does not apply to unorganized territory, and the board of education for such territory may exceed that limit providing it is necessary in order that education may be furnished to the children of such district for the minimum length of time that schools are required to be held according to the law.

## V. State Aid to Public Schools.

For the purpose of state aid to public schools in Minnesota, the following funds have been established:

A. The endowment fund, which consists of the income from the permanent school fund.

B. The current school fund which consists of the amount derived from a state one-mill tax.

C. The special state aid fund, which consists of the amount derived from appropriation by the state legislature. \*

The endowment fund and the current school fund is distributed to school districts on the basis of the number of children in attendance for at least sixty days, except that \$500,000. is set aside from the current school fund for special state aid purposes.

There are five distinct purposes for which special state aid has been established:

A. To assist in providing equal educational opportunities for all school children of the state.

B. To assist in establishing certain generally accepted minimum standards.

C. To assist school districts whose tax levies for maintenance are exceptionally high.

D. To stimulate educational progress by grants of state aid for high standards and for certain desirable educational undertakings not yet generally established.

E. To provide for the maintenance of teacher training departments in high schools.

\* New law passed by the 1921 Legislature.

## CHAPTER IV

### ANALYSIS OF SCHOOL REVENUE AND EXPENDITURES FOR ST. LOUIS COUNTY.

#### I. Cost of Public Education in St. Louis County For Different Periods.

An increasing amount of money is being raised and spent annually in St. Louis County for educational purposes. The total amount spent for current expenses in 1865 was one hundred ninety-seven dollars, and this amount has increased yearly until it has reached the sum of over five million dollars for current expenses, and over seven million dollars for all educational purposes.

(Table I Fig. I)\*

The tremendous and rapid growth of the public school system in the county in a comparatively short period of time, from 1900 to 1920, has been without question due to the growth of the iron mining industry which commenced in 1885. With the advent of the discovery of ore and the opening of the mines the iron range districts were quickly settled to furnish labor to operate the mines.

That the people of St. Louis County recognized the need for adequate educational facilities and provided for them as the need arose may also be seen from a consideration of Table I, Fig. I. The growth of the iron mining industry may be seen by the increase of the iron ore output. The growth of the schools is indicated by the increase in amounts spent for education. Table II and Fig. II indicate the amount of ore that was mined for different periods.

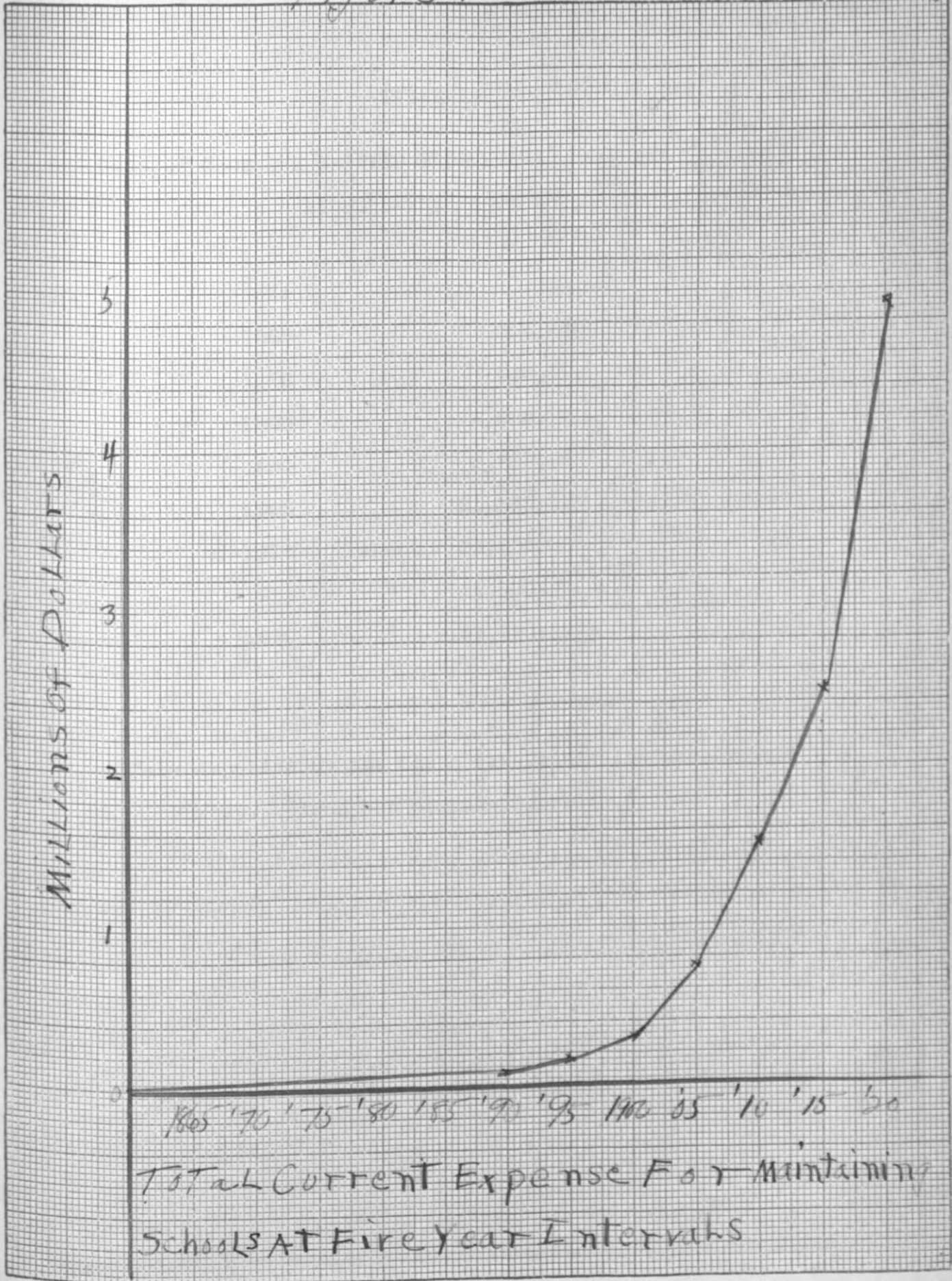
\* See Definition of Current Expense Chap. II, Page 4

TABLE I

TOTAL CURRENT EXPENSES FOR MAINTAINING SCHOOLS AT FIVE-YEAR INTERVALS FROM 1865 TO 1920.

Year	Current Expense
1865	\$ 197.00
1870	895.00
1875	7,086.00
1880	6,301.00
1885	28,267.00
1890	124,035.00
1895	326,201.00
1905	622,914.00
1910	1,485,652.00
1915	2,223,068.00
1920	5,313,780.00

Figure I



TOTAL Current Expense For Maintaining  
Schools AT Five Year Intervals



TABLE II

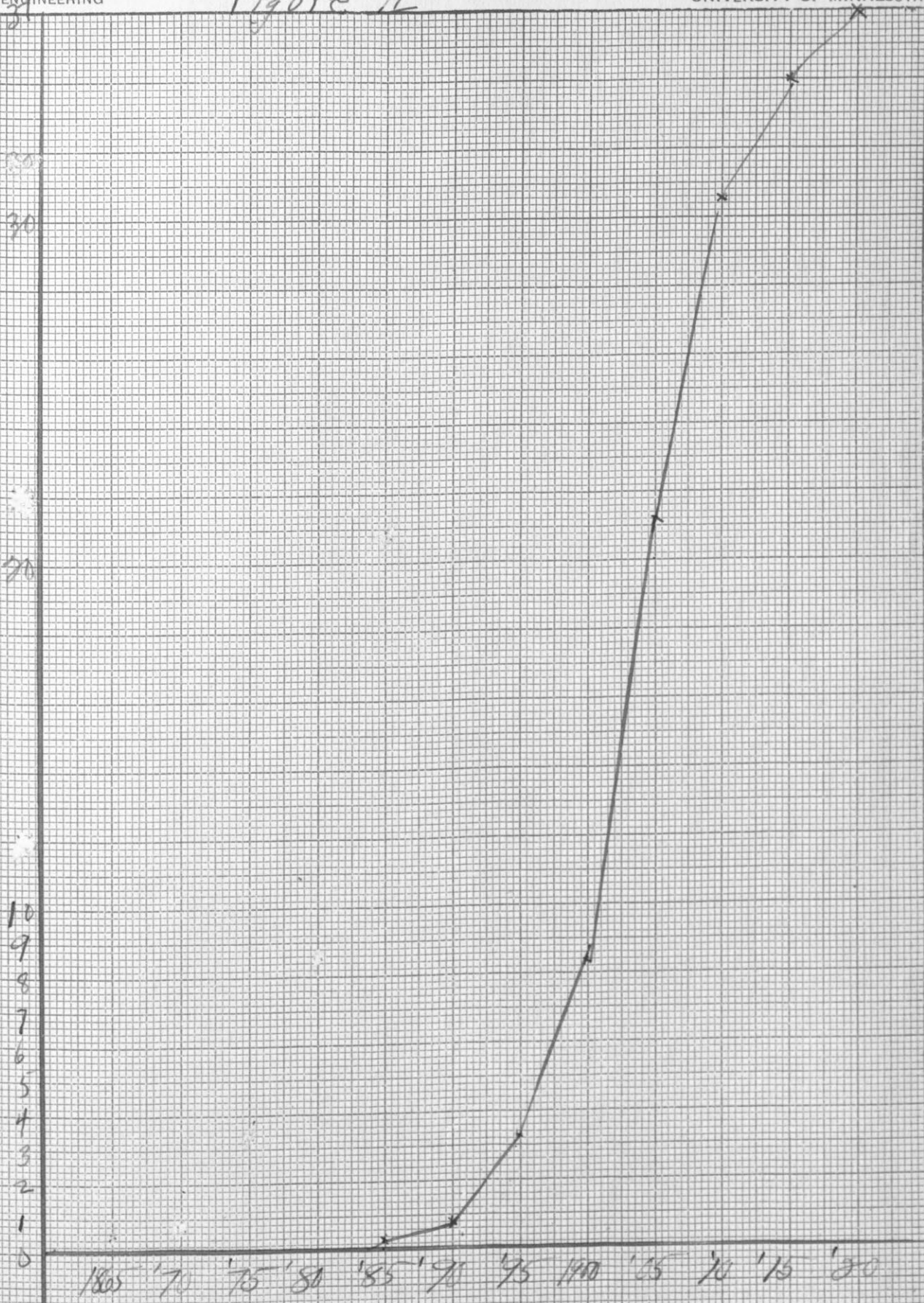
TONS OF IRON ORE SHIPPED FROM ST. LOUIS COUNTY SINCE 1885  
AT FIVE-YEAR INTERVALS.\*

Year		Tons
1885		225,484
1890		980,014.
1895		3,254,825
1900		8,821,980
1905		21,138,917
1910	About	30,400,000
1915	"	34,100,000
1920	"	37,000,000

\* Data supplied by the State Tax Commission and Cravell and Murray. "Iron Ore of Lake Superior."

Figure II

Millions of Tons



Tons of Iron Ore Shipped From St. Louis Co.  
Since 1865 117 Fire Year Intervals

A further consideration of the above mentioned tables and figures will show that the schools did not expand until 1890 when the county began to produce large quantities of ore. The curves from that time<sup>or</sup> run practically parallel.

Does this large increase in the amount of money spent for educational purposes mean that the county is spending more per individual child? In 1865 (Fig. III, Table III) the cost per pupil for current expense was \$6.23, in 1920, \$112.66. The figures indicate that there has been a steady and rapid increase from 1865 to 1920. A slight decrease in per pupil cost may be seen during the period from 1870 to 1875, but from 1875 to 1920 a marked yearly increase may be noticed. The increase during the periods from 1875 to 1880 and from 1915 to 1920 were the greatest, 102 and 89 per cent respectively.

This means that while the increase in enrollment was large (Fig. IV, Table IV) the total fund available has increased a great deal faster. Meanwhile the taxable wealth of the county has grown. Has the liberality of the county simply kept pace with the increasing wealth, or is St. Louis County making relatively greater sacrifices for education?

The assessed value of the county rose from \$2,296,000. in 1875 to \$351,514,000. in 1920 (Fig. V, Table V). Back of each child in 1875 there was taxable property valued at \$2,416.; in 1920, \$7,454. (Fig. VI, Table VI). From 1880 to 1885 the country suffered a financial depression which accounts for a drop from \$2,377. in 1880 to \$1,255. in 1885. However from 1885 the value of the property increased and consequently the wealth back of each child increased. The following analysis, somewhat more significant in

TABLE III

ANNUAL COST PER PUPIL FOR CURRENT EXPENSE, AT FIVE-YEAR INTERVALS.

Year	All Schools	Rural Schools	High & Graded Schools
1865 *	\$ 6.23	\$	\$
1870	8.68		
1875	7.45		
1880	8.13		
1885	16.43		
1890	26.90		
1895	29.84	20.62	32.25
1900 **			
1905	31.59	31.57	31.61
1910	52.64	33.24	56.47
1915	59.37	26.43	68.87
1920	112.66	74.37	117.32

\* No differentiation was made between Rural Schools and High & Graded Schools until 1895.

\*\* The data for the year 1900 are not available.

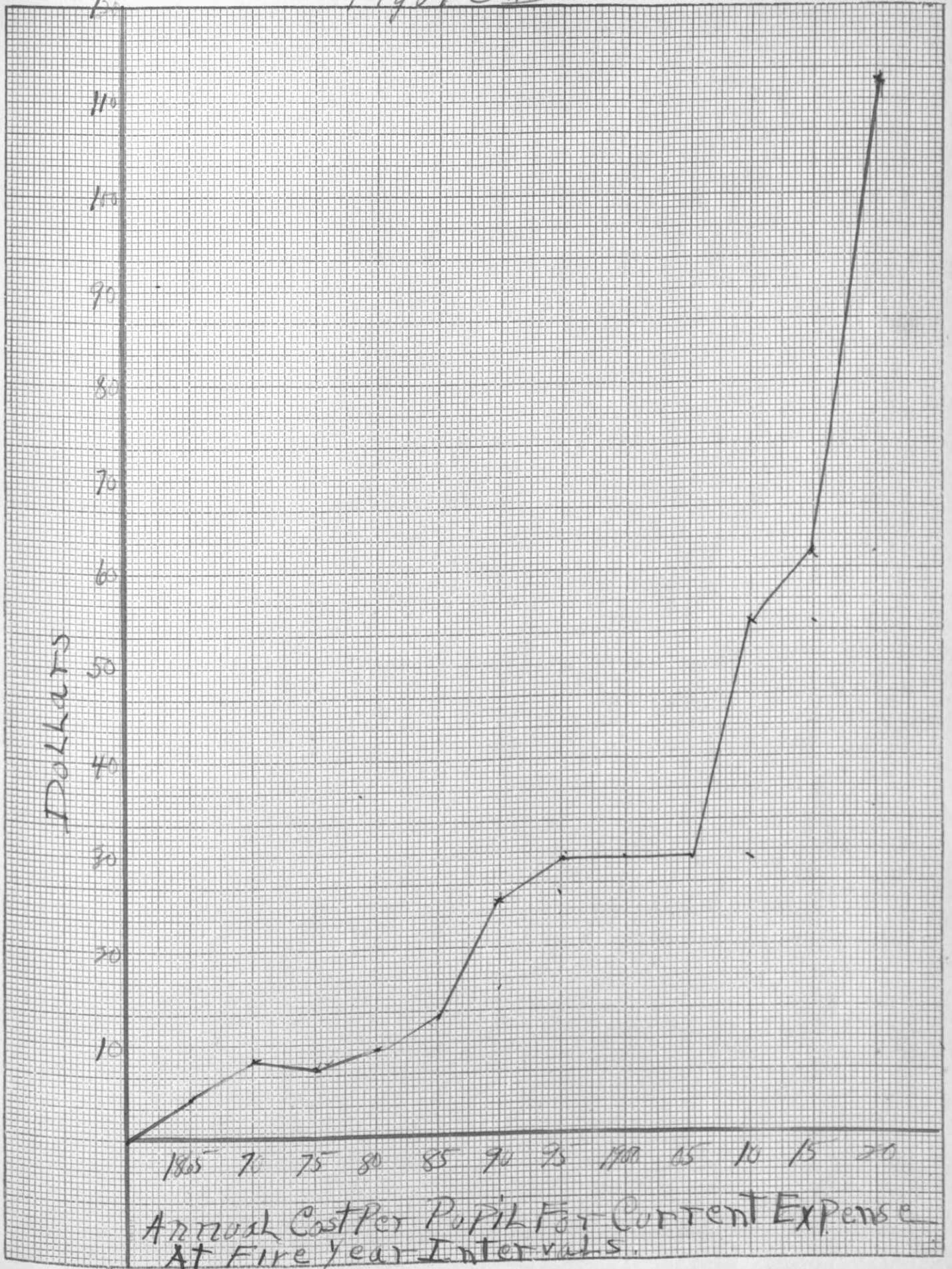
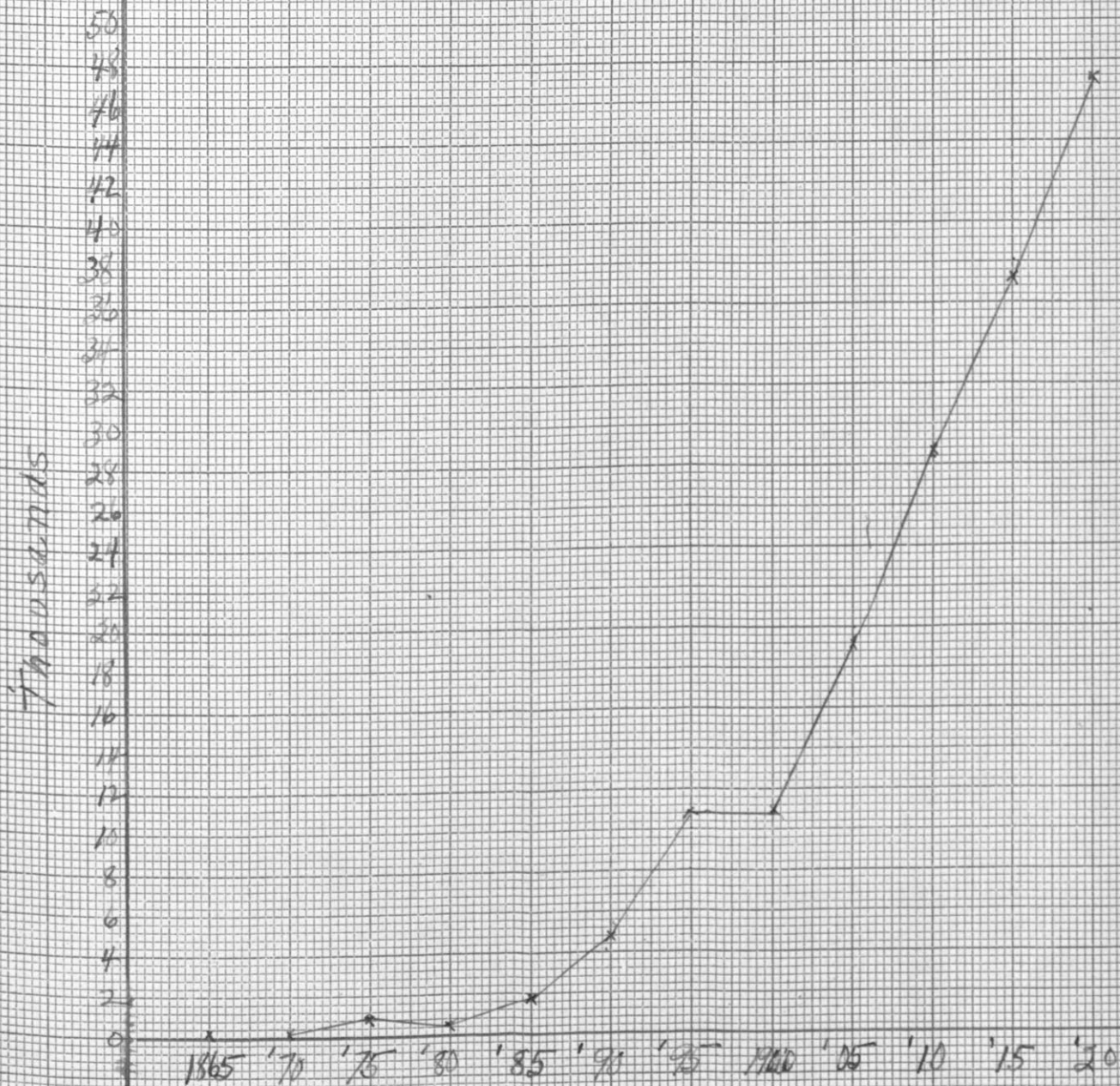


TABLE IV  
ENROLLMENT AT FIVE-YEAR INTERVALS

Year	All Schools	Rural Schools	High & Graded Schools
1865	30		
1870	103		
1875	950		
1880	774		
1885	1,720		
1890	4,597		
1895	10,893	2,240	8,653
1900	10,151		
1905	19,708	9,039	11,669
1910	28,220	4,650	23,570
1915	37,272	8,098	29,174
1920	47,157	5,346	41,811

Figure IV



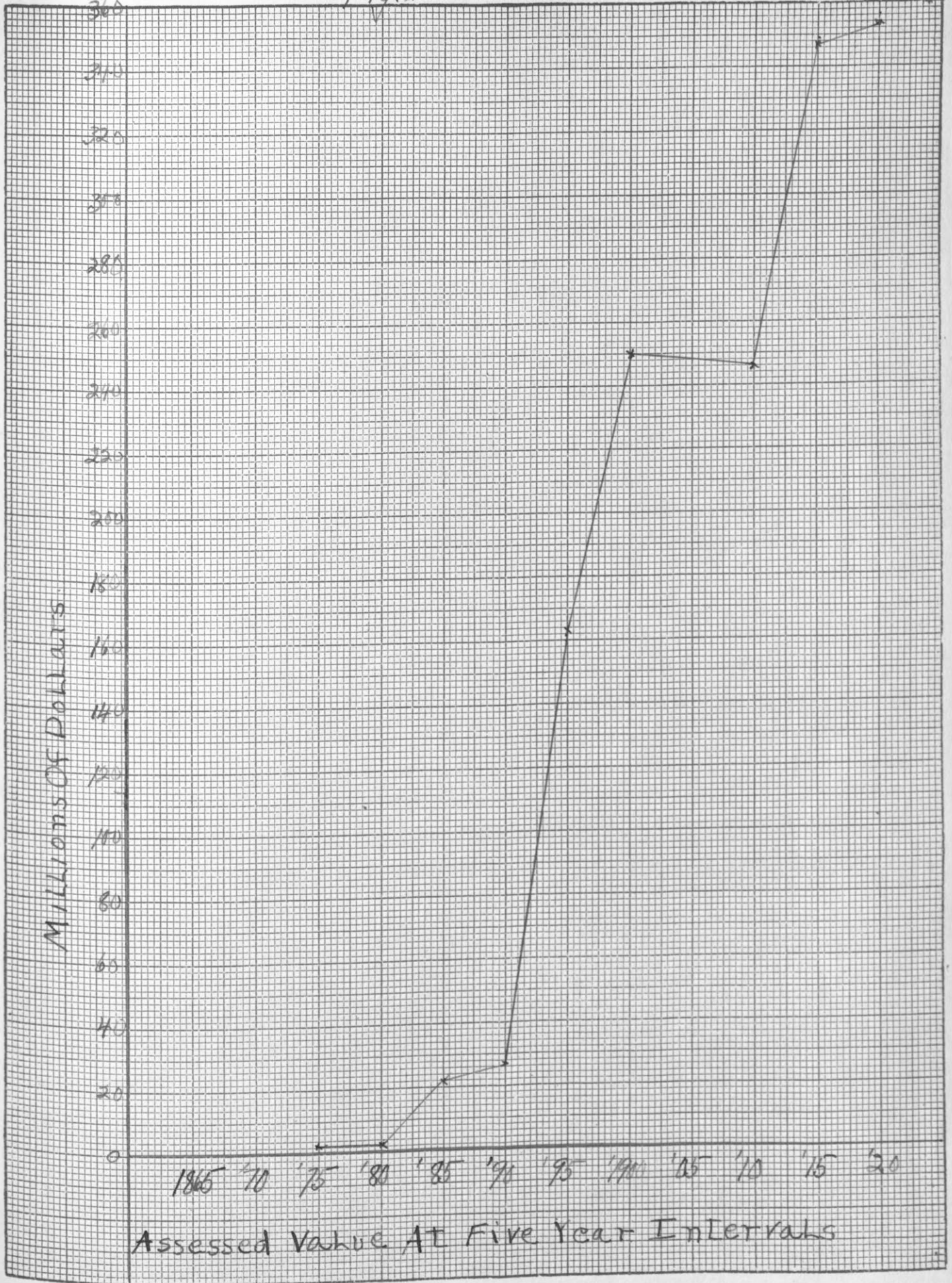
Enrollment At Five Year Intervals

TABLE V  
ASSESSED VALUATION AT FIVE-YEAR INTERVALS.

Year	Valuation
1875	\$2,296,000
1880	2,614,000
1885	21,612,000
1890	28,445,000
1895	163,293,000
1903	250,875,000
1910	225,415,000
1915	347,303,000
1920	351,514,000



Fig. V



Assessed Value AT Five Year Intervals

TABLE VI

ASSESSED VALUE BACK OF EACH CHILD ENROLLED AT FIVE-YEAR INTERVALS.

Year	
1875	\$2,416
1880	3,377
1885	1,255
1890	6,187
1895	15,985
1910 *	7,987
1915	9,318
1920	7,454

\* Figures for 1900 and 1905 have been omitted on account of an apparent discrepancy in the original data.

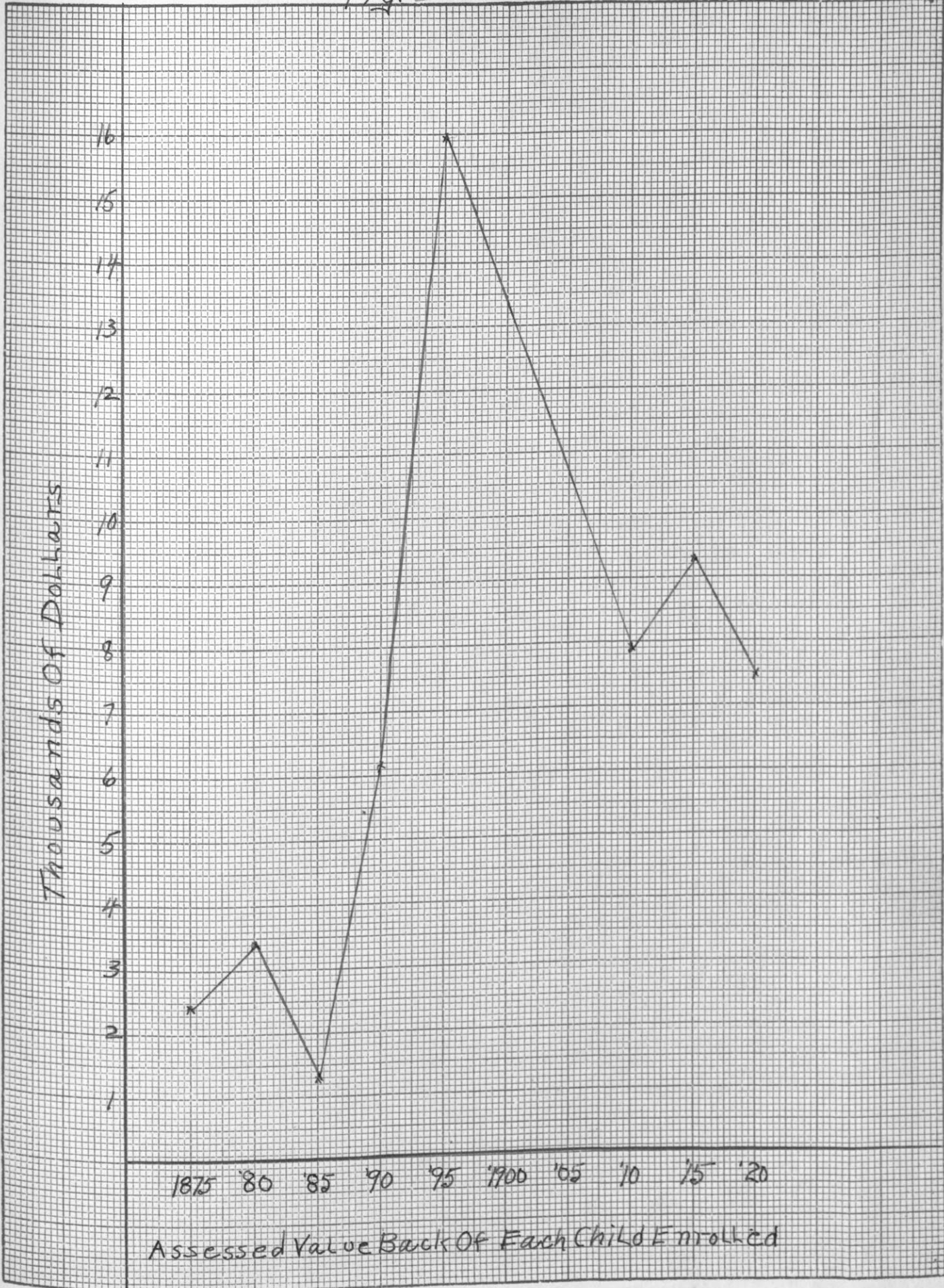
Fig. VI

Thousands of Dollars

16  
15  
14  
13  
12  
11  
10  
9  
8  
7  
6  
5  
4  
3  
2  
1

1875 '80 '85 '90 '95 '1900 '05 '10 '15 '20

Assessed Value Back Of Each Child Enrolled



respect to the response the people made toward creating better educational facilities, will show how much each \$100 worth of assessed value contributed for the different periods. (Fig. VII, Table VII)

In 1875 every \$100 worth of assessed value contributed 30 cents to current expense for education, in 1920 \$1.49. From 1880 to 1885 we note an increase of 24 cents. From 1885 to 1895 there was a decrease from 49 to 19 cents. This indicates that the value of their property had been increasing faster than the enrollment, during this period. During the period from 1910 to 1915 there was practically no change in the number of cents contributed by each \$100 worth of assessed value for current expense. From 1915 to 1920 a marked increase is noted, this was due no doubt to the fact that the value of the dollar declined rapidly during this period.

There are, then, more children to be educated in St. Louis County than there were, there is more wealth to be drawn upon, and the amount contributed by each dollar of wealth has increased nearly five-fold.

A great deal depends on the purpose for which the funds are spent. To understand the public school system in St. Louis County from 1865 to 1920 we need to know how much money was devoted to the different educational purposes. The indiscriminate spending of large sums of money does not mean an efficient educational system.

## II. Analysis of Purposes for Which St. Louis County Has Been Spending School Revenue.

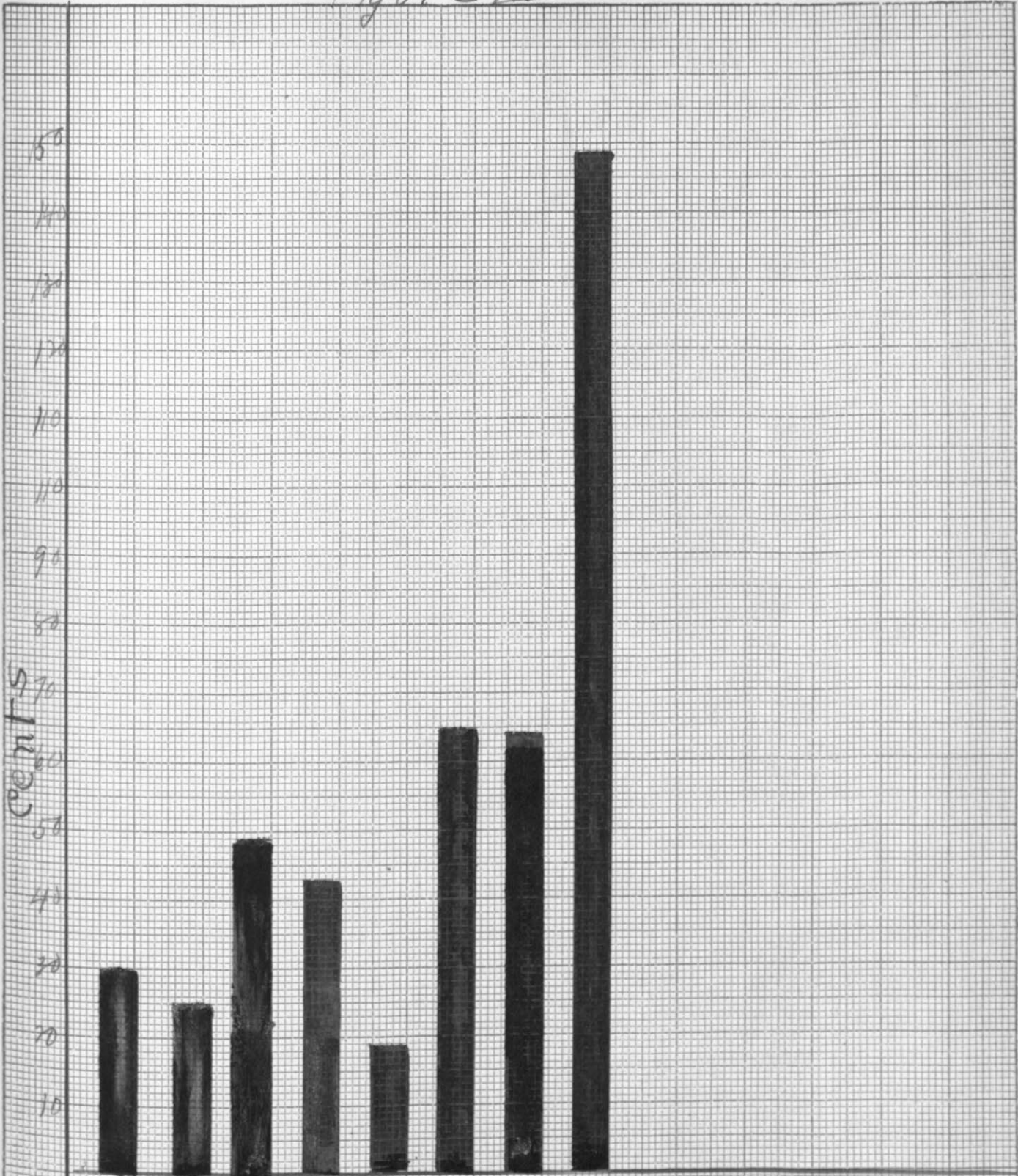
The principal division of school expenditures is that of

TABLE VII  
NUMBER OF CENTS CONTRIBUTED TO CURRENT EXPENSES  
BY EACH \$100. WORTH OF ASSESSED  
VALUE.

Year	
1875	\$ .30
1880	.25
1885	.49
1890	.43
1895	.19
1910 *	.65
1915	.64
1920	1.49

\* Figures for 1900 and 1905 are omitted since data are not available. See Table VI, page 19

Figure VII



Number of Cents Contributed To Current Expense  
Of Education By Each \$100 Worth of  
Assessed Value

current expenses and capital outlays. Table VIII and Fig. VIII show the growth and distribution of the county's school expenditures in respect to capital outlays and current expenses. \*

A. consideration of the above mentioned table reveals the following facts:

A. The people of St. Louis County have been willing to spend increasing amounts for both capital outlays and current expenses from 1865 to 1920.

B. The per cent of money spent for buildings and sites has gained over the per cent of money spent for current expenses from 1905 to 1920 both for rural and high schools.

The period before 1905 does not afford us such a good measure of this building policy on account of the relatively small amounts devoted to each division.

C. An extensive building policy was undertaken during a period in which the cost of building was the highest in our history, i.e., from 1915 to 1920.

I It would be instructive and interesting to know what their bonding policy has been and to what extent they sold bonds when they could have raised all the necessary money by local taxation. There are two reasons why such an analysis is practically impossible; first, because no legal limit has been set to regulate the special tax levy in high, graded, and unorganized districts; secondly, because the information necessary for a critical study of their bonding policy is not available.

However, a comparison of the curves indicating the amount

\* See Appendix for figures.

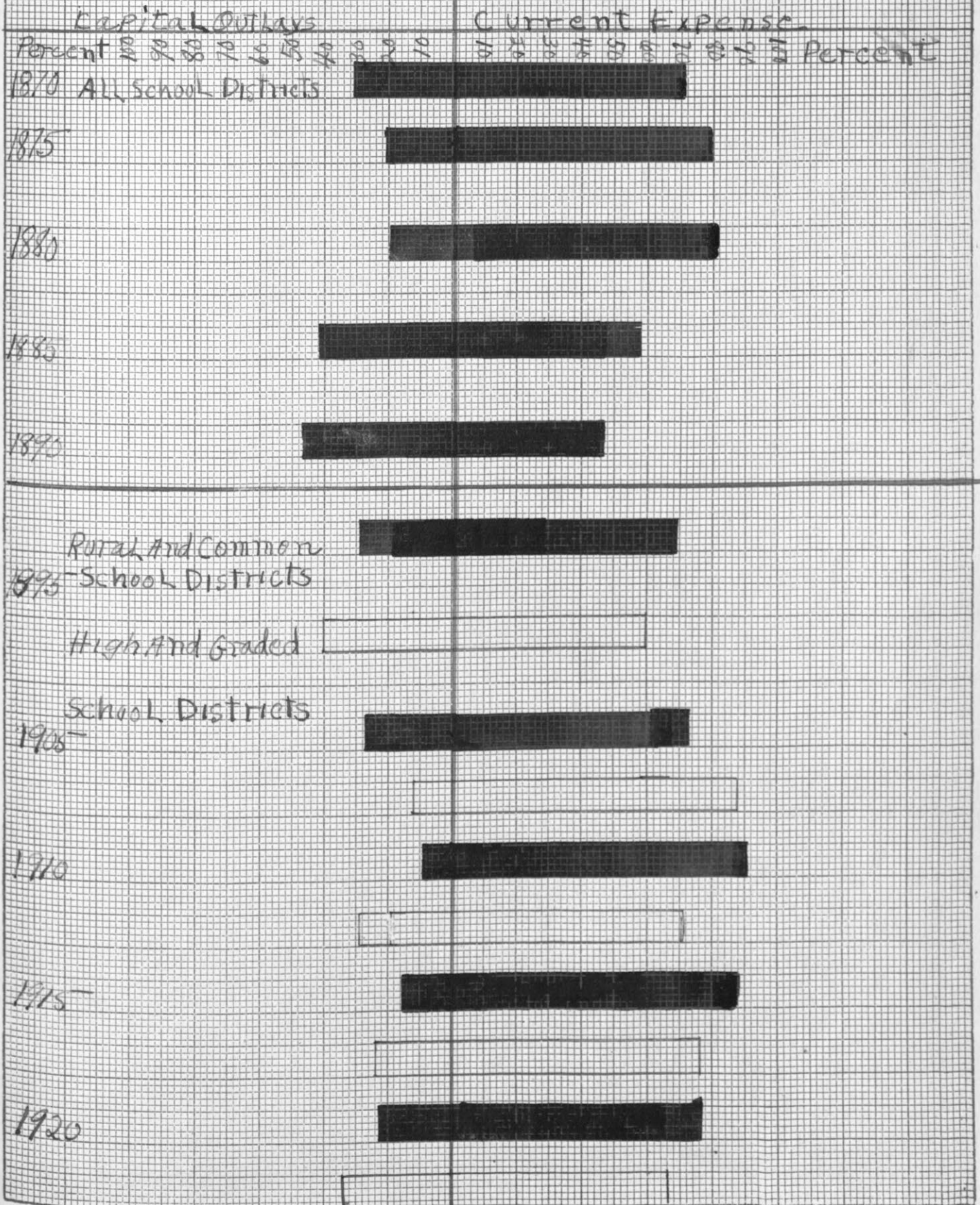
TABLE VIII  
PERCENTAGE ANALYSIS OF :

Year	CAPITAL OUTLAYS			CURRENT EXPENSE		
	All Schools	Common & Rural	High & Graded	All Schools	Common & Rural	High & Graded
1870	31 %			69 %		
1875	21			79		
1880	18			82		
1885	42			58		
1890	46			54		
1895		29	40		71	60
1905		27	12		73	88
1910		9	29		91	71
1915		14	24		86	76
1920		23	34		77	66



Figure VIII

Percentage Analysis Of Capital Outlays  
And Current Expense.



paid out for the redemption of bonds on one hand and the sale of bonds on the other (Table IX Fig. IX) shows us beyond a doubt that the county school districts are becoming more and more involved in debt as the years go by. We would, of course, expect the payment of bonds to lag considerably behind the sale of bonds, but the graph shows that since 1903 the curves have been continually diverging.

In the light of a sound financial policy it is difficult to defend a school system that continues to saddle the burden onto future generations. The schools in the future must meet expanding costs and will have all they can do to take care of their financial problems at the time.

Another important division of school expenditures is the classification known as instruction and business purposes. (Fig. X, Table X) A consideration of the table<sup>will</sup> show that there has been no great change in the policy of the school districts in respect to their distribution of the money devoted to instruction and business purposes since 1890 for either rural or high and graded schools.

A consideration of Table XI, Fig. XI will show that there is a tendency on the part of the districts in general to increase the per cent of money spent for other purposes than teachers' salaries. However, this increase is not very great. It is evident that the high and graded schools spent more proportionately for teachers' salaries, fuel, repairs, and library books than did the rural schools for the year of 1920. The rural schools on the other hand spent a larger per cent of their revenue for text books, transportation and maintenance.

TABLE IX

Year	SALE OF BONDS	PAYMENT OF BONDS
	All Districts	All Districts
1880	\$31,901	
1885	15,000	3,974
1890	23,602	9,786
1895	305,590	62,942
1903	60,717	-----
1905	150,740	71,736
1910	637,036	82,027
1915	473,478	222,811
1920	2,273,572	437,430

Figure IV

The Amounts of Money Derived From  
The Sale of Bonds And The Amounts of  
Money Spent For The Payment of Bonds  
Compared.

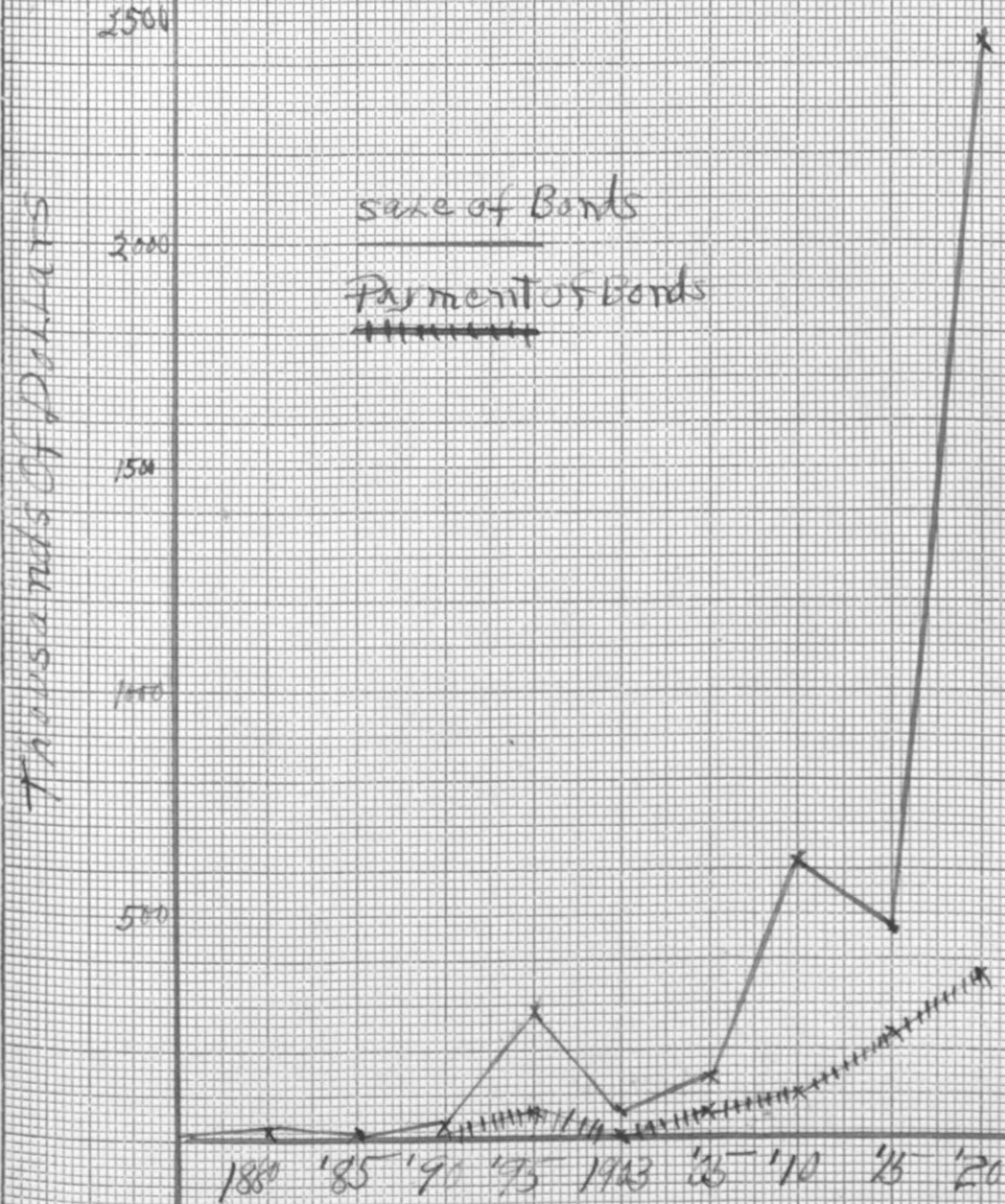


TABLE X  
 PERCENTAGE ANALYSIS OF  
 DISBURSEMENTS EXCLUSIVE OF PAYMENTS FOR BONDS, BUILDINGS AND SITES  
 FOR INSTRUCTION AND BUSINESS PURPOSES.

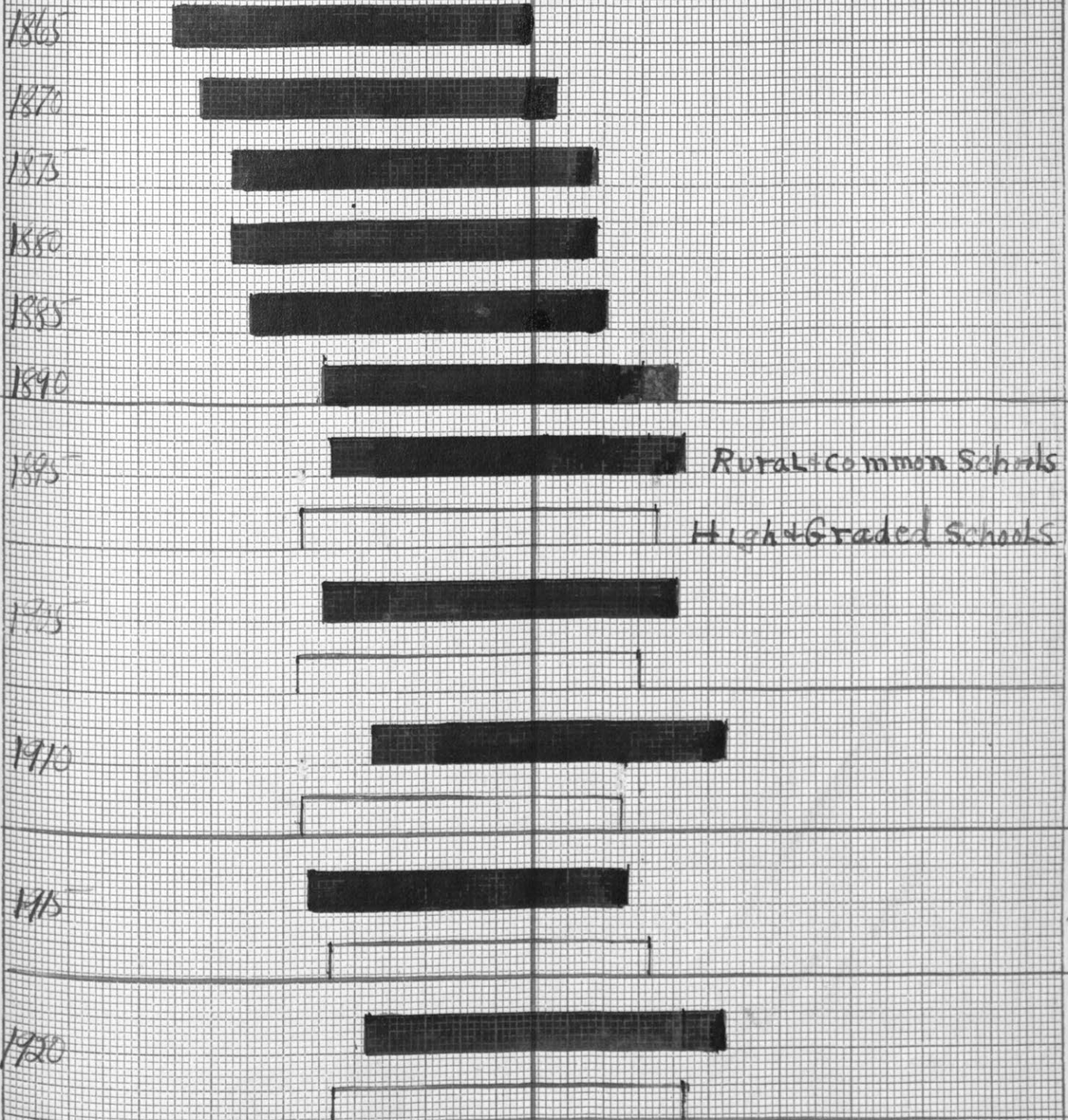
Year		Instruction	Business Purposes
1865		100	0
1870		93	7
1875		84	16
1880		84	16
1885		79.4	20.6
1890		58.5	41.5
1895	* C	57.12	42.88
1905	C	59.8	40.2
1910	C	45.37	54.63
1915	C	63.41	26.59
1920	C	47	53
1895	** I	65.21	34.79
1905	I	66.39	33.61
1910	I	75.	25
1915	I	56.11	43.89
1920	I	56.16	43.84

\* Rural and Common Schools

\*\* High and Graded Schools

Percentage Analysis of Disbursements Exclusive  
of Payments For Bonds & Capital Outlays  
Instruction Business Purposes

Percent 5 10 15 20 25 30 35 40 45 50 55 60 65 70 75 80 85 90 95 Percent



Rural & Common Schools

High & Graded Schools

TABLE XI

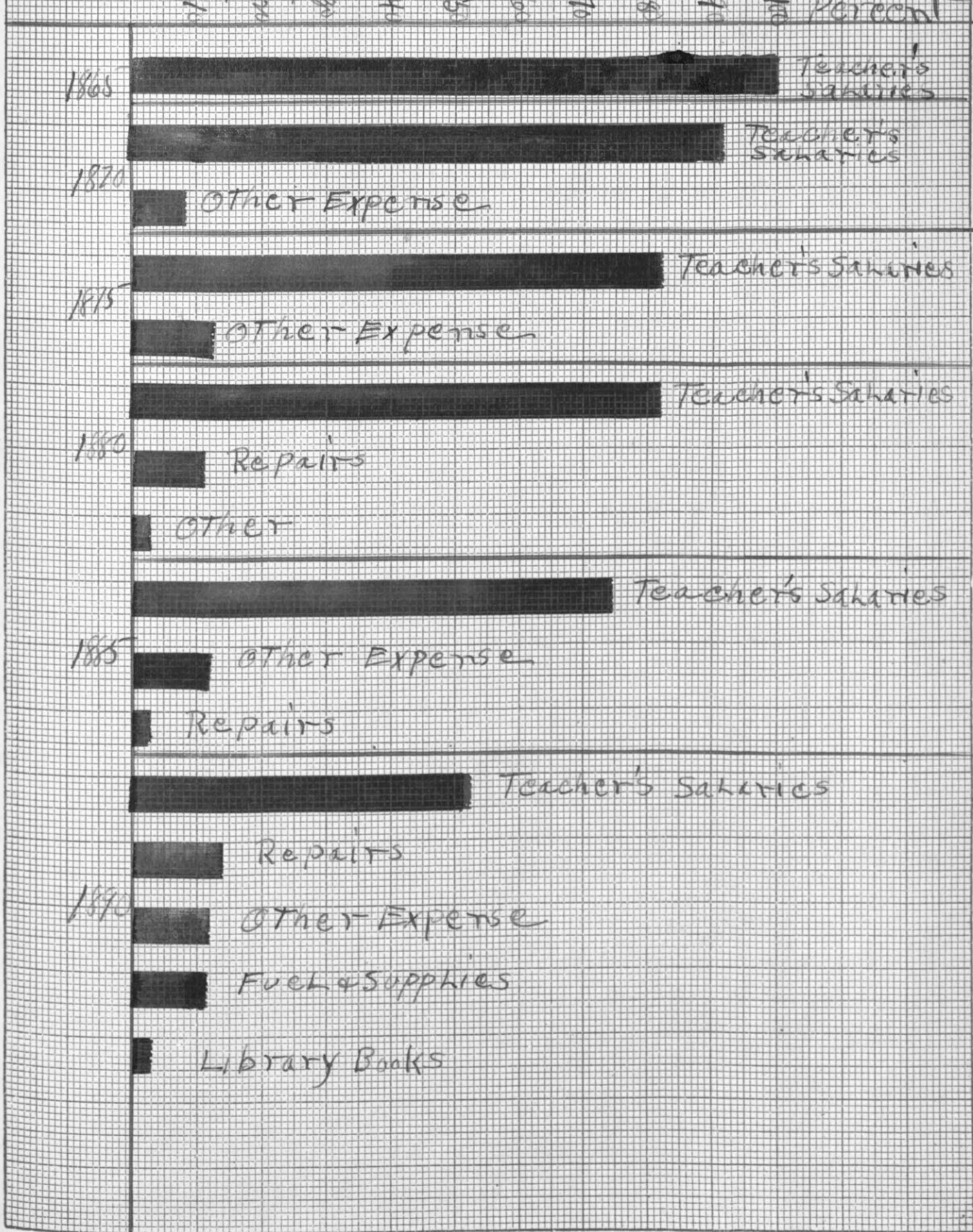
PERCENTAGE ANALYSIS OF DISBURSEMENTS BY ITEMS, EXCLUSIVE OF CAPITAL OUTLAYS AND  
PAYMENT FOR BONDS.

Year	Teachers' Salaries	Fuel & Supplies	Repairs	Other Expense	Libraries Books	Apparatus	Text Books	Trans- portation	Operation & Maintenance
1865	100								
1870	93			7					
1875	84			15					
1880	84		11	4					
1885	79.4		3.5	14					
1890	52.5	9	17.01	14.01	6				
1895* C	56.12	13.27	6.13	21.65		1	1		
1905 C	56.71	10.31	7.21	17.52	1.03	3.09	2.06	1.03	
1910 C	44.34	5.15		10.31		35.06	1.03	3.09	
1915 C	58.06	7.52	10.75	9.67	1.07		4.28	6.42	
1920**I	41.	6.	3.		1.		5.	6.	35.
1895 I	65.21	10.14	4.37	20.28					
1905 I	63.98	10.87	10.87	10.87			2.41		
1910 I	72.92	12.5	8.33	2.08			2.08	2.08	
1915 I	54.5	10.02	7.78	17.81	.5	4.45	1.11	2.22	
1920 I	49.5	15.4	8.8	3.33	2.22		4.44	3.33	12.22

\* Rural and Common School Districts.  
\*\* High & Graded School Districts.

Figure XL

Percentage Analysis of Disbursements By Items  
Exclusive of Capital Outlays & Payments For Bonds





# Figure II

## Percentage Analysis of Disbursements By Items Exclusive of Capital Outlays + Payments for Bonds

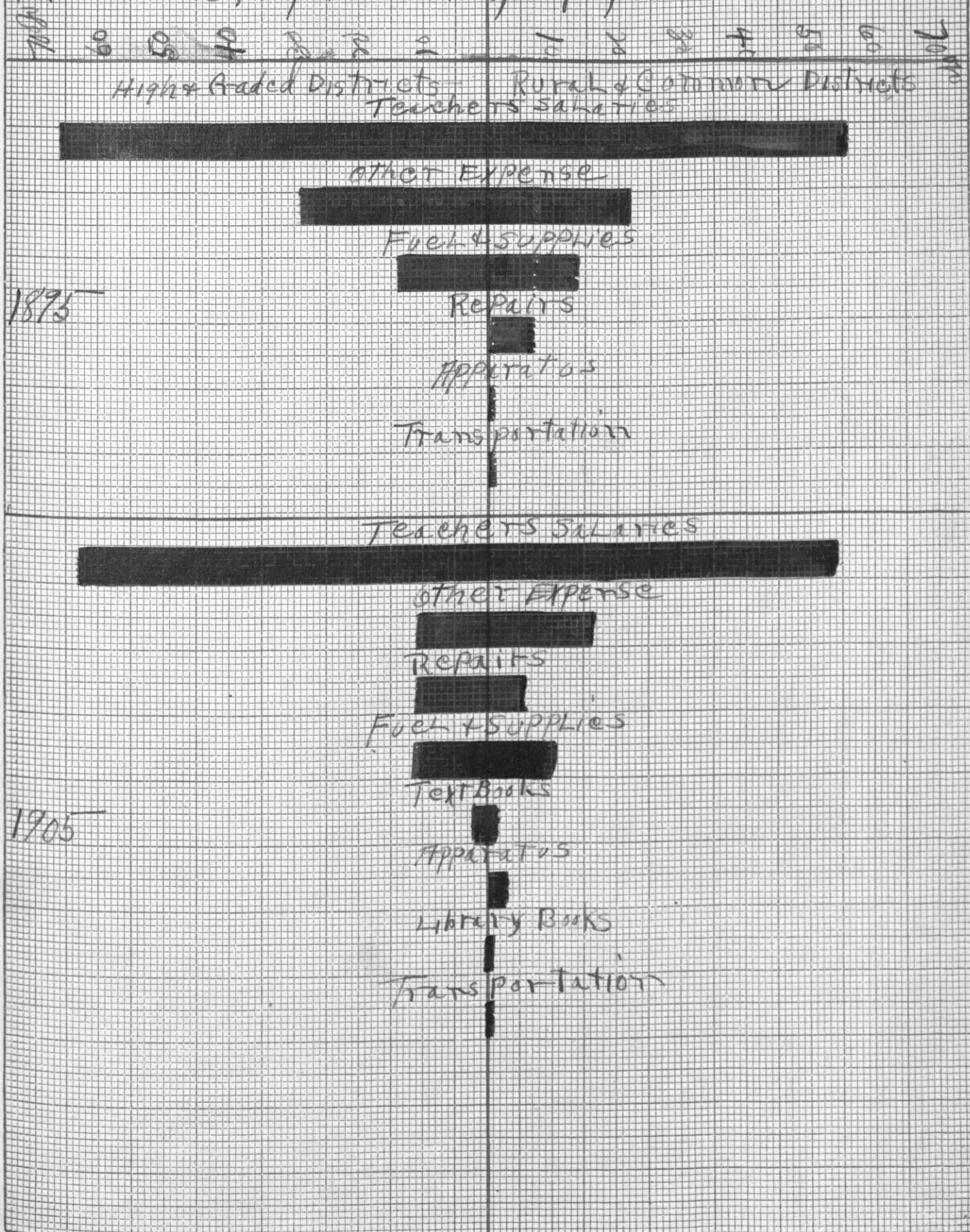
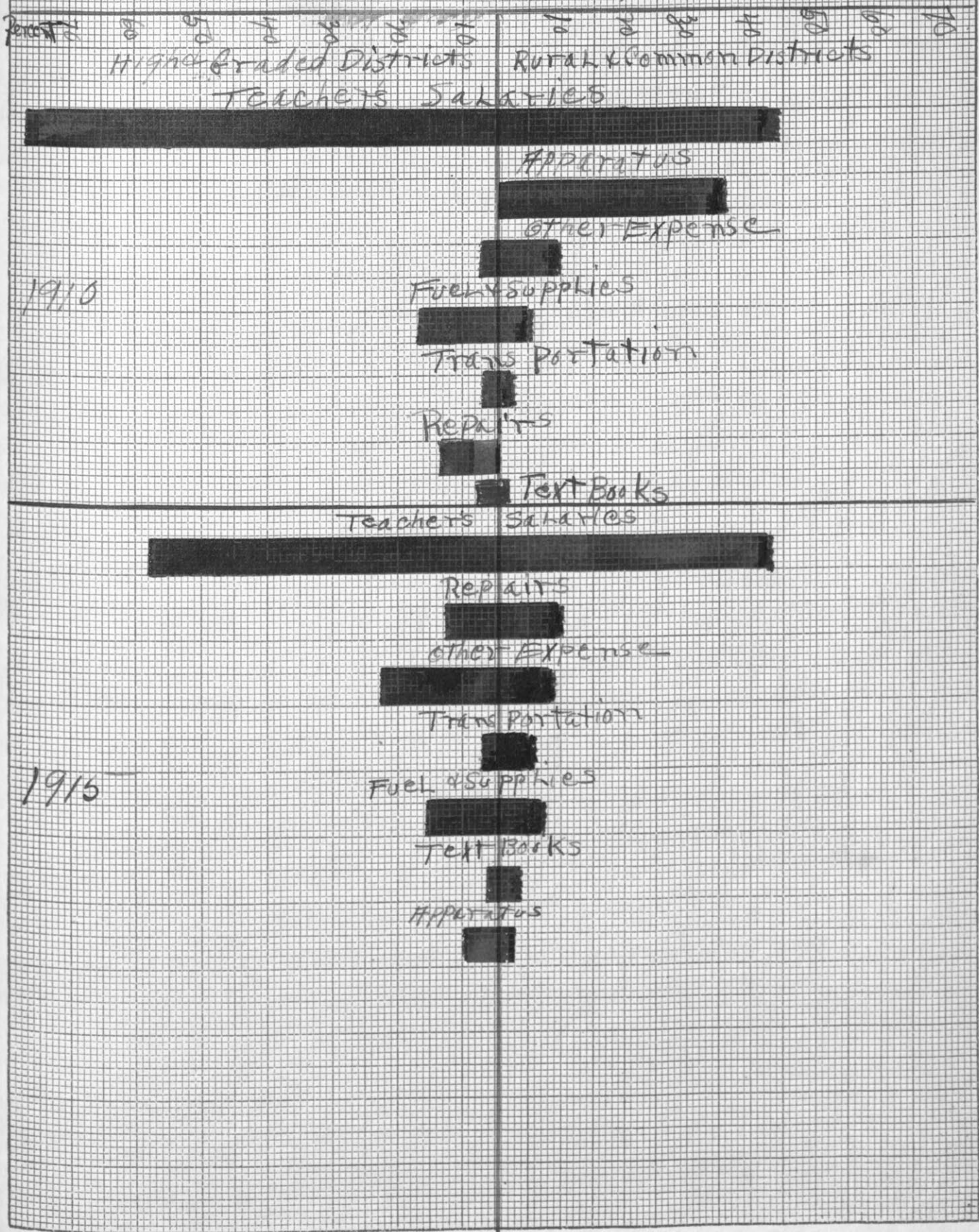


Figure XI

Percentage Analysis of Disbursements By Items  
Exclusive of Capital Outlays & Payments for Bonds



Percentage Analysis By Items of Disbursements  
Exclusive of Capital Outlays and Payments for Bonds

100% 100%

High & Grade School Districts

Rural & Common School Districts

Teachers Salaries



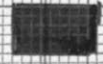
Operation and Maintenance



Fuel & Supplies



Transportation



Text Books



Repairs



Library Books



1920

### III. Sources From Which Revenue Has Been Derived.

A consideration of Figure XII and Table XII indicates in detail the order of importance of the sources of revenue for both rural, high and graded school districts from 1865 to 1920.\*

It is evident that there has been a marked change in the policy of raising money for school purposes since 1865. In 1865 the mill tax contributed 77.5 per cent of the local revenue, and state apportionment, 22.4 per cent. In 1870 the state contributed 54 per cent, and county mill tax, 45 per cent. In 1875 the mill tax raised 45.5 per cent of the revenue, special tax, 44%, state apportionment and other sources, the remaining 11%.

In 1880 there was an increase from 3 per cent to 40 per cent in the money raised from other sources and a proportionate decrease in mill tax and special tax.\*\* The mill tax lost only 5.2 per cent while the special tax decreased from 44 to 11 per cent. In 1885 there was an increase to 82.19 per cent for the amount raised by the mill tax, while the special tax raised only 5.36 per cent of the revenue.

The per cent of money raised by mill tax has decreased for both <sup>rural,</sup> high and graded schools, ranging from 79.78 per cent in 1895 to 3.8 per cent for rural schools and 6.67 per cent for high and graded schools in 1920. The greater decrease in mill tax for rural schools indicates the lower assessed valuation of those districts. The policy of raising money by special taxation has been fairly consistent since 1895. In 1920 the rural schools raised 75.4 per cent of their money by special taxes and the high and graded

\* See Appendix for figures.

\*\* Other sources include the money derived from liquor licenses, fines, etc.

TABLE XII  
 PERCENTAGE ANALYSIS OF REVENUE RECEIPTS.

Year	State Apportion- ment	From County Treasurer	Special Tax	Mill Tax	Other Sources	Special State Aid
1865	22.4			77.5		
1870	54.	45.				
1875	8.	45.5	44.		3.	
1880	7.2		11.	40.7	40.	
1885	3.74		5.35	82.19	7.4	
1890	5.66		38.6	13.4	41.4	
1895 *C	12.1			79.78	7.6	
1905	9.		73.5	13.5		3.3
1910	10.57		68.55	16.74		4.53
1915	11.65		43.68	26.57		17.58
1900	12.3		75.4	3.8	6.6	
1895 **I	6.			3.6	57.	
1905	11.09		77.77	9.87		1.22
1910	7.89		74.44	14.47		1.31
1915	7.49		76.3	12.97		3.21
1920	4.57		72.01	6.67	12.44	

\* Rural and Common School Districts

\*\* High and Graded School Districts

Figure XII

Percentage Analysis of Revenue Receipts

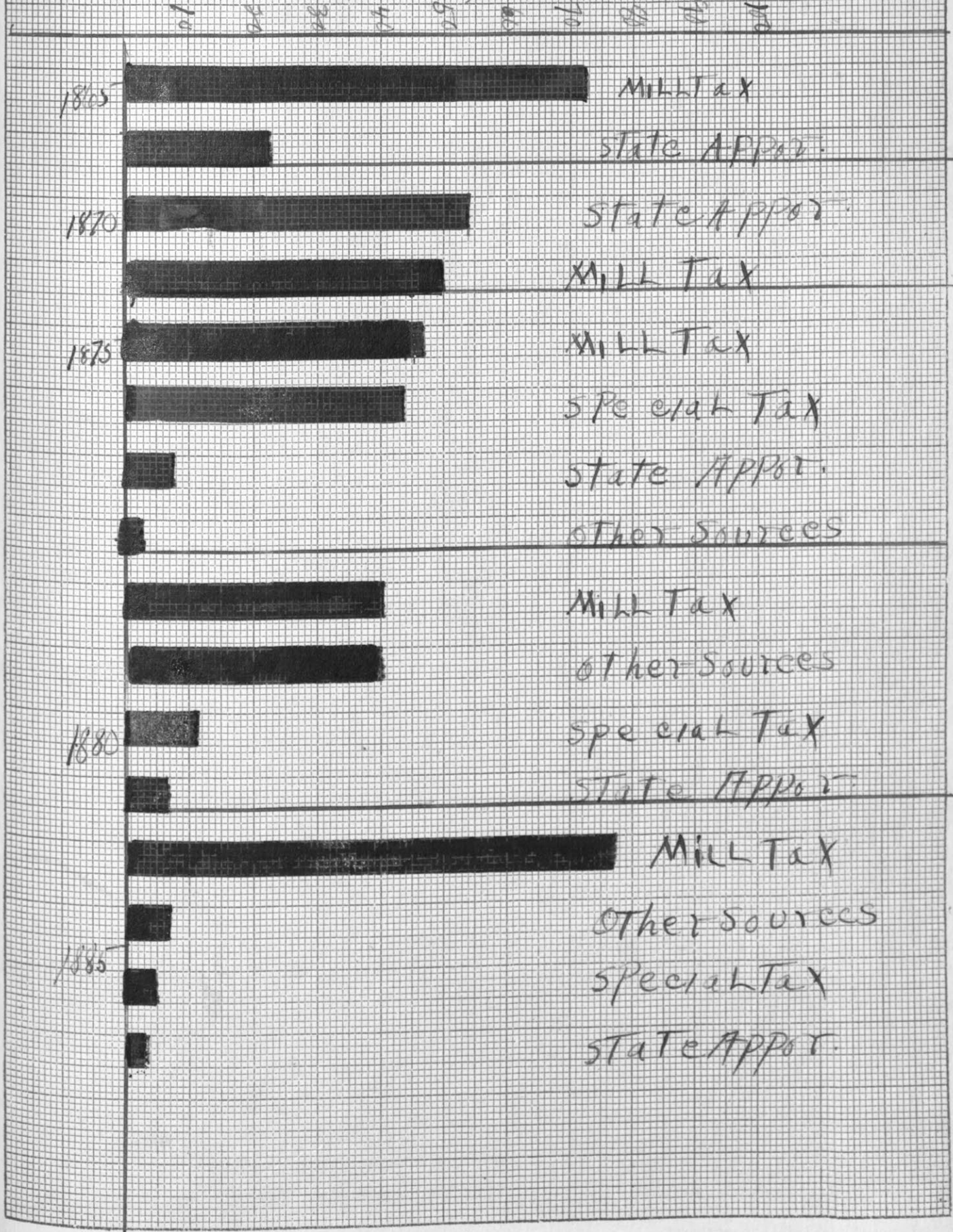


Figure III

Percentage Analysis of Revenue Receipts

Percentage

1890

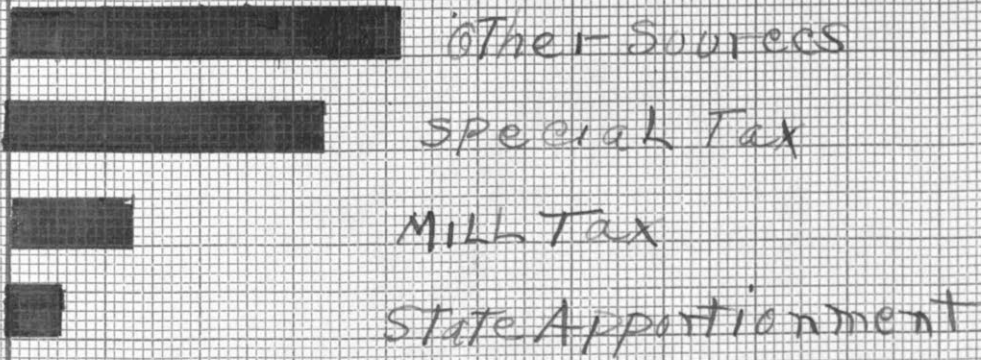
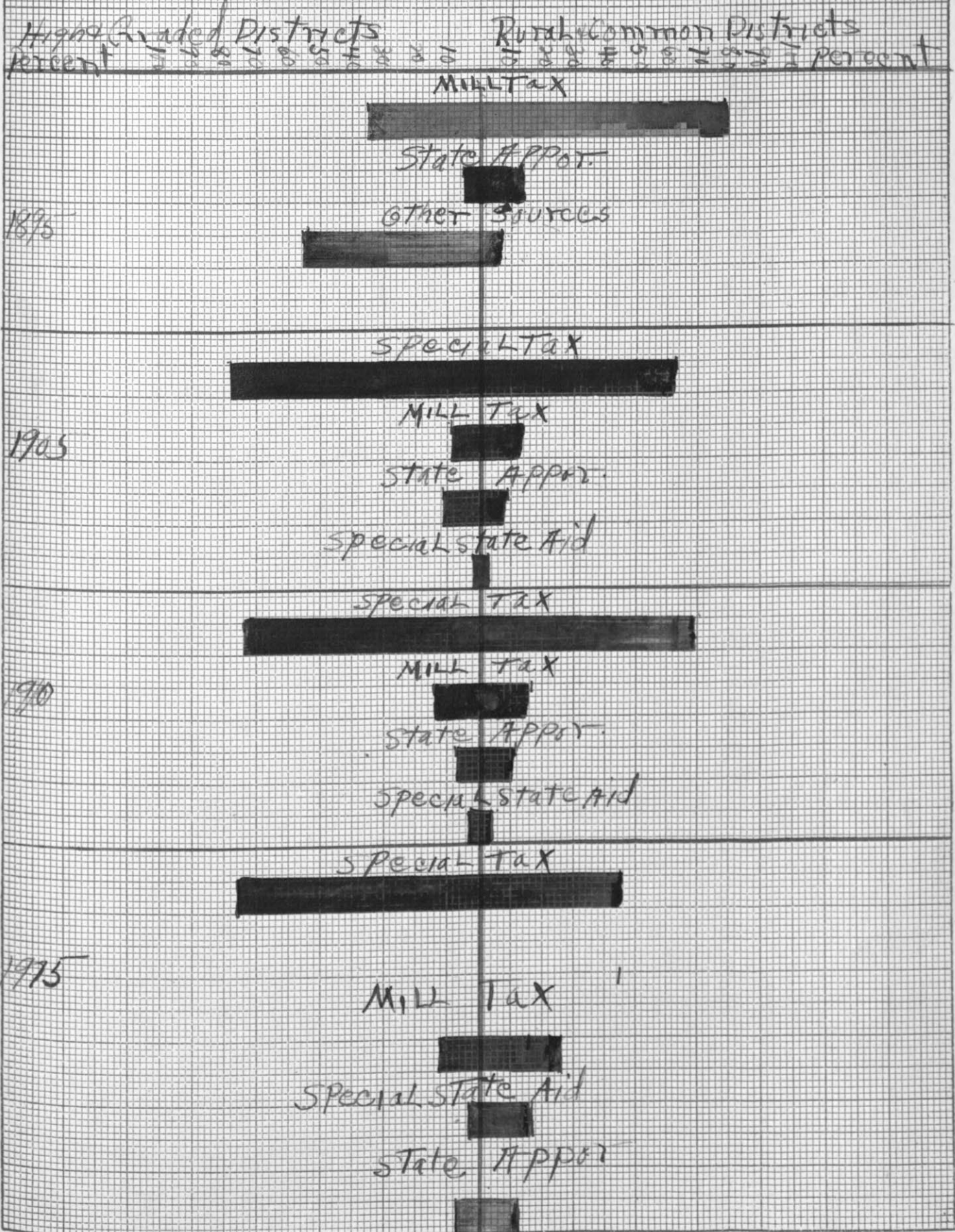


Figure III

# Percentage Analysis of Revenue Receipts





# Figure III

## Percentage Analysis of Revenue Receipts

Highly Graded Districts

Poor Common Districts

Percent  $\frac{1}{2}$   $\frac{1}{4}$   $\frac{1}{8}$   $\frac{1}{16}$   $\frac{1}{32}$   $\frac{1}{64}$   $\frac{1}{128}$   $\frac{1}{256}$   $\frac{1}{512}$   $\frac{1}{1024}$  Percent

SPECIAL TAX



State APPOR



Other SOURCES



MILL TAX



1950

schools raised 72.1 per cent of their revenue by special taxation. The policy of the state in distributing state aid has been consistent except for the years 1865 and 1870. For all the other years it has ranged from 12.1 per cent to 3.7 per cent. The per cent of revenue raised for rural schools by state apportionment has been slightly greater than the per cent of revenue raised by the state for high and graded districts. It is evident that the policy of the people to raise money for school purposes has gradually settled into a rather fixed distribution. Table XIII, Fig. XIII enables us to focus our attention to better advantage on the policy of state and local support of schools.

#### IV. Average Millage of Local School Taxes, 1865 - 1920.

We have seen that the cost per pupil has been on the upward trend since 1865 and that it has been increasing very rapidly. Meanwhile the wealth back of each child has also increased. It was established that the number of cents contributed by each \$100 of assessed value <sup>assessed value</sup> ~~wealth~~ is also on the increase, rising from 64 cents in 1915 to \$1.49 in 1920. Has this increase in the taxation for school purposes imposed a heavy burden on the people of St. Louis County ?

The best way to answer this question is to indicate the average rate in mills levied by the different school districts. (Table XIV, Fig. XIV) The records for the school year 1880 were the first to show any important amount of revenue raised by special taxes, the average rate in mills for the whole county that year was .5 mills. It was not until 1894 that the levy reached a mill or more, when the levy was 2.8 mills for rural school districts.

In 1920 the rate in mills stood at a high mark. The highest

TABLE XIII

PER CENT SCHOOL REVENUE RECEIPTS DERIVED FROM STATE AND LOCAL  
SOURCES.

Year		From State	From Local Sources
1865		22.4	77.5
1870		54.	46.
1875		8.	92.
1880		7.2	92.8
1885		3.74	96.26
1890		5.66	94.34
1895	C	12.1	87.9
1905	* C	12.3	87.7
1910	C	15.10	84.9
1915	C	29.23	70.77
1920	C	12.3	87.7
1895	I	6.	94.
1905	I	12.31	87.69
1910	I	9.20	90.80
1915	I	10.70	89.30
1920	I	4.57	95.43

\*C Rural and Common Schools

\*\*I High and Graded Schools

Figure VIII

Percent of School Revenue Receipts Derived From Stated Local Sources.

From state

From local sources

Percent 5 10 15 20 25 30 35 40 45 50 55 60 65 70 75 80 85 90 95 Percent

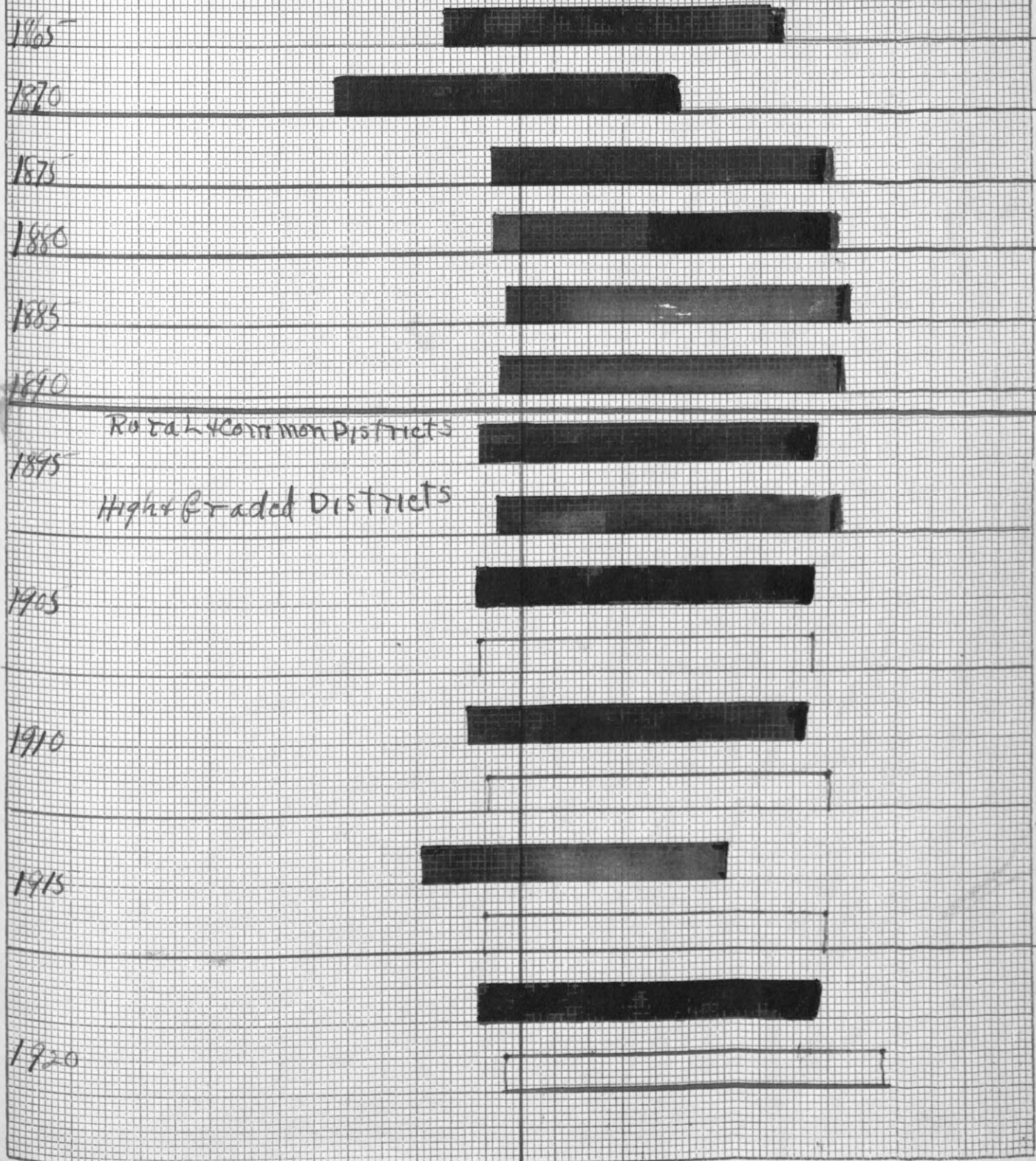


TABLE XIV

AVERAGE RATE IN MILLS LEVIED BY ST. LOUIS COUNTY SCHOOL DISTRICTS.

Year		Mills
1880		.5
1885		.1
1890		.3
1894	*C	2.8
1903	C	3.5
1905	C	5.2
1910	C	4.2
1915	C	1.5
1920	C	1.8
1894	**I	6.1
1903	I	7.5
1905	I	1.2
1910	I	4.
1915	I	5.5
1920	I	10.

\* Common and Rural Districts.

\*\* High and Graded School Districts.

# Figure XIV



Average Rate In Mills Levied By  
St. Louis Co. School Districts

est rate before 1920 was 7.2 in 1903. The highest rate levied by rural school districts was 5.2 mills.

The average rate in mills, therefore, has been very low and has imposed no great burden on the tax payers.

A fact established above was that the sale of bonds has been increasing. The per cent of the total revenue raised by the sale of bonds in 1920 was 29 per cent for rural schools and 29 per cent for high and graded schools, which represents a high mark. The important lesson we may draw from these facts regarding the method of financing the schools <sup>in St. Louis County</sup> is: That the people of St. Louis County have repeatedly failed to take advantage of their legal and practical limits in taxation, by selling bonds and paying high rates of interest on them, instead of raising their needed money through local taxation. This fact has been established, however, only for the districts taken in a group with their average rate in mills.

It is evident from a consideration of Fig. XIV Table XIV that since 1905 the rate in mills levied by the high and graded schools has increased yearly and the rate in mills levied by the rural schools has decreased with a slight increase from 1915 to 1920. The levy for school purposes is low at the present writing and has in the past been still lower.

#### V. Main Points Brought Out By Analysis of School Revenue and Expenditures.

A. That the public school system in St. Louis County was stimulated greatly by the discovery of iron ore, by growth in population and increase in wealth.

B. That the school budget has been continually expanding to meet gradually increasing costs in all departments, greater

efficiency and added functions to be performed.

C. That cost per pupil for current expense has increased faster than the enrollment and has increased more for high and graded schools than rural schools.

D. That there is more wealth to be drawn on in St. Louis County every year and that each dollar is contributing more toward education yearly.

E. That the people of St. Louis County have been willing to spend more per pupil for both current expenses and capital outlays.

F. That the per cent of money spent for capital outlays has gained consistently on the per cent of money spent for current ex-  
+ Graded  
penses from 1905 to 1920, both for rural and high schools, and that ~~an~~ extensive building policy was undertaken when the cost of construction was at a high peak.

G. The policy of dividing their revenue between instruction and current expense has been fairly consistent both for rural or common and High and Graded Schools since 1890.

H. The high and graded schools spend a considerably larger per cent of their money for the redemption of bonds than do the rural schools.

I. The per cent of receipts from local sources has increased in general, and in 1920 the high and graded schools received 95.43 per cent from local sources and 4.57 per cent from state sources. The rural schools stood 12.3 per cent and 87.7 per cent respectively.

J. There is evidence that a definite policy has been established both in respect to the means of raising money and the distribution of the same, and the percentages for these items in the



last few years is a fairly reliable measure of this policy.

K. The people of St. Louis County in general have repeatedly failed to take advantage of their practical and legal limits to raise a greater percentage of their revenue for school purposes by local taxation.

L. The rate in mills has been and still is very low both for rural schools and high and graded schools. In 1920 the high and graded schools levied on the average about 8.2 mills more than the rural schools, the difference between 1.8 mills and 10 mills.

## CHAPTER V

### EDUCATIONAL INEQUALITIES AS REVEALED BY AN ANALYSIS OF SCHOOL REVENUE AND EXPENDITURES BY DISTRICTS.

#### I. Classification of School Districts as a Basis for Comparison.

We have followed in detail the disbursements and sources of receipts for the county as a whole since schools were established in St. Louis County, and have noted that certain definite tendencies are visible and certain policies established in respect to their school finance. We have seen that the school system has been expanding rapidly in respect to the amount of money raised and spent for educational purposes and number of children enrolled. While the facts that we gain from an analysis of school revenue and expenditures for the county as a whole are necessary in order to draw definite conclusions, we need to know in detail how the individual school units are raising and distributing their school money. The real test of the financial policy of a school system is how well it operates among the smallest units, i.e., the school districts.

As a basis for comparison and study the school districts in St. Louis County may be divided into five groups.

A. Rural Schools.

B. High and graded district schools having iron ore within their boundaries.

C. High and graded schools having no ore within their boundaries.

D. Duluth.

E. Unorganized school territory.

Table XV together with the map of St. Louis County showing the school districts enables us to focus our attention more readily on these groups of districts.

### III How the Different Groups of Districts Spend Their Revenue.

As pointed out in the foregoing discussion, the average cost per pupil for current expenses in 1920 was \$74.37 in rural school districts and \$117.32 in high and graded schools. Table XVI indicates what the cost per pupil for current expenses is for the five different groups of districts.

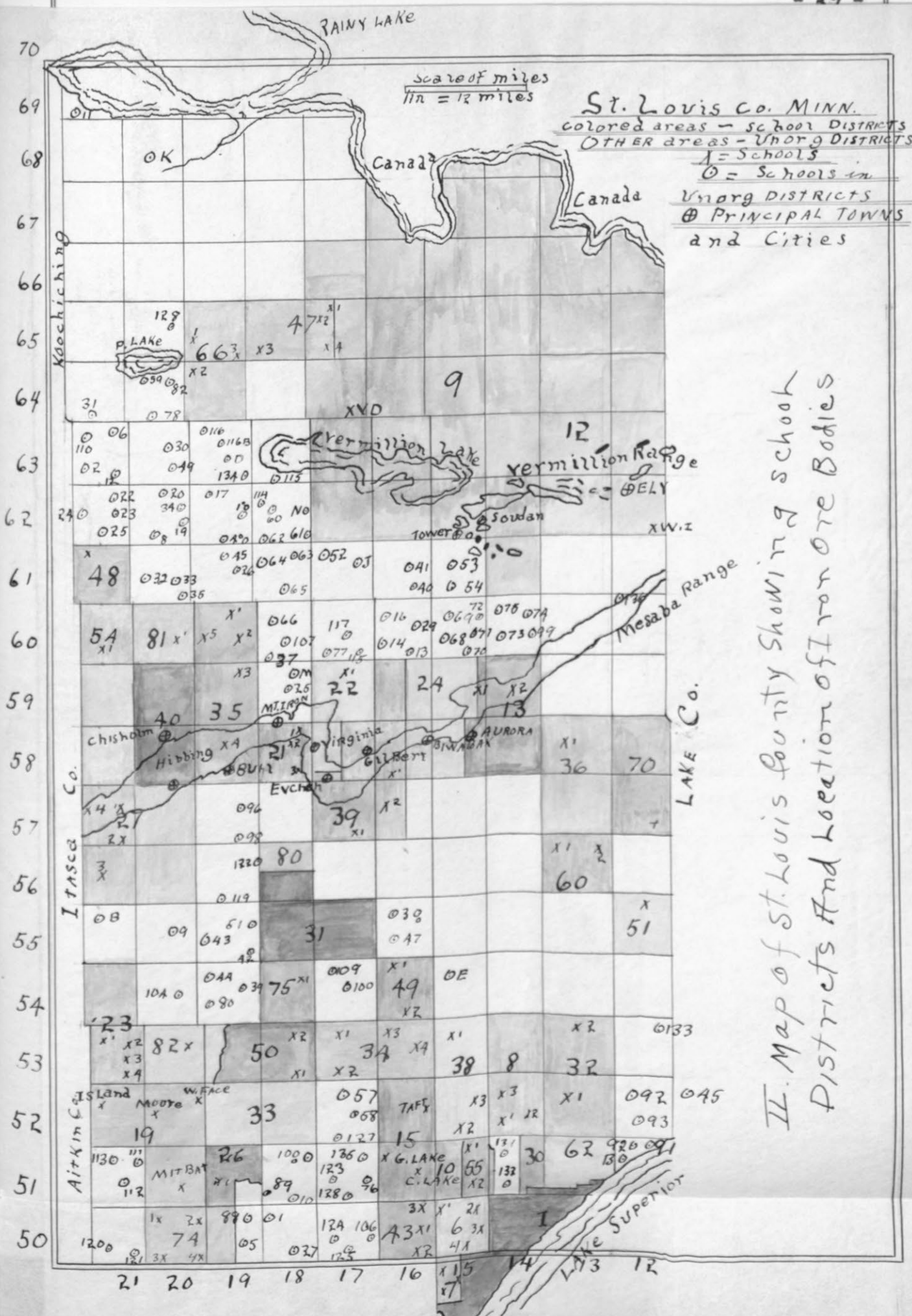
In the Analysis of Revenue and Expenditures by Districts the payment of bonds and the sale of bonds are included. This becomes necessary for two reasons: (1) the districts in reporting to the State Educational Department failed to distinguish between the money received from bonds and the money received from the levy for Building Fund. These two items were taken together. (2) The payment for interest was counted with the payment for bonds. But a cursory inspection of these figures shows a great difference in the per cent of school money spent for current expenses among the different schools within the county. This indicates that the educational opportunities of the children in the different schools vary greatly. It is evident that on ~~one~~ hand the financial support for some schools is inadequate and for others, adequate with very low levies.

When we come to examine the distribution of money between business purposes and instruction the distribution covers a wide range. (Table XVII) Due to differences in local conditions it is difficult to determine standards for the per cent of money that

TABLE XV

CLASSIFICATION OF SCHOOL DISTRICTS AS A BASIS FOR COMPARISON.

District	Rural	High and Graded No ore	High and Graded Having ore
#6	66		
7	70	#1	#9
8	74	19	12
10	75	50	13
15	80		18
23	81		21
26			22
30	Unorg.		24
31			27
32	Duluth Special		35
33			40
34			50
36			
38			
43			
47			
48			
49			
51			
54			
55			
60			
62			



II. Map of St. Louis County Showing School Districts And Location of Iron Ore Bodies

TABLE XVI

COST PER PUPIL ENROLLED FOR CURRENT EXPENSE FOR THE YEAR 1920.

Rural Districts

Lower Quartile	Median	Upper Quartile	Entire Range
\$46.5	\$69.	\$79.	\$20.90 - \$501.

High and Graded Districts  
Having Ore

Lower Quartile	Median	Upper Quartile	Entire Range
\$12.0	\$140.	\$207.	\$40.17 - \$250.6

High and Graded Districts  
Having No Ore

District #1	#19	#50	Average
\$87.24	\$90.82	\$136.99	\$105.35

Duluth Special \$71.63

Unorg. Territory \$48.20

TABLE XVII

PER CENT OF MONEY DEVOTED TO BUSINESS PURPOSES AND INSTRUCTION.

Rural Districts

	Lower Quartile	Median	Upper Quartile	Entire Range
Business Purposes	26.5	37.2	48.5	11.9 - 69
Instruction	51.5	60.8	73.5	88.1 - 31

High and Graded Districts Having Ore

	Lower Quartile	Median	Upper Quartile	Entire Range
Business Purposes	36.8	44	69.5	30.4 - 86
Instruction	30.5	56	63.2	69.6 - 14

High and Graded Districts Having No Ore

District	#1	#19	#50	Average
Business Purposes	37.5	51.9	59.6	49.6
Instruction	62.5	48.1	40.4	50.4

Duluth Special

Business Purposes	36.2
Instruction	63.8

Unorg. Territory

Business Purposes	48.20
Instruction	51.8

should be devoted to those two items, but when we consider a range of from 11.9 per cent to 69 per cent, there can be no doubt but what these distributions need careful investigation and revision.

It suggests that our whole educational system has grown just like "Topsy", without guiding principles, and that we must go through a period of reorganization in order to establish a school system affording efficient expenditures of money and equal educational opportunity for all children.

The fact that our school system is undemocratic is further brought out by the fact that the housing facilities for children in different localities vary greatly. When the values of school buildings, provided for different groups of children, range from \$22 per child to \$1200., even though we take into account the difference in local conditions, it is impossible to defend a system having such inequalities. (Table XVIII)

We have seen that the per cent of money devoted to building sites from 1905 to 1920 has been gaining consistently on the per cent of money spent for current expense both for rural schools and high and graded schools in general.

Enormous sums of money are spent, especially on the Iron Range, for buildings and sites, and the difference in building facilities on different sides of a road are so glaring as to be notorious. The range is so great that one or both extremes are out of all reason and due proportion.

Table XIII, page 30 indicates that in recent years the per cent of revenue raised by local and state agencies varies but little from year to year and is at the present time a well established policy; Table XIX tells how the percentage varies among the dif-



TABLE XVIII  
 VALUE OF BUILDINGS PER PUPIL ENROLLED.

Rural Districts

Lower Quartile	Median	Upper Quartile	Entire Range
\$76	\$148	\$208	\$22 - \$1200

High and Graded Districts  
 Having Ore

Lower Quartile	Median	Upper Quartile	Entire Range
248	280	391	223 - 787

High and Graded Districts  
 Having No Ore

District #1	#19	#50	Average
28.78	177.41	148.51	118.23

Duluth Special

28

Unorg. Territory

105

TABLE XIX

PER CENT OF REVENUE RECEIVED FROM STATE AND LOCAL SOURCES.

Rural Districts				
	Lower Quartile	Median	Upper Quartile	Entire Range
State	35.6	21	12	9 - 45
Local	64.4	69	88	55 - 99.1

High and Graded Having Ore				
	Lower Quartile	Median	Upper Quartile	Entire Range
State	2.5	3.2	4	.2 - 5.5
Local	96.5	94.8	97.5	

High and Graded Having No Ore				
District #1	#19	#50	Average	
State	27.2	3.3	9.5	10
Local	72.8	96.7	90.5	90

Duluth Special	
State	8.9
Local	91.11

Unorg. Territory	
State	8.5
Local	91.5

ferent classes of districts for 1920.

When we come to a consideration and study of taxes, we are confronted with the fact that we have no scientific basis for assessing different values. As long as local assessors determine the assessed value of property, they will be influenced by local interests. Low assessed value in a district does not necessarily mean that the districts are poor, but it furnishes an excuse for reducing budgets in certain localities.

CHAPTER VI

EDUCATIONAL INEQUALITIES AS REVEALED BY A COMPARISON OF PER CAPITA TAX ON THE IRON RANGE AND IN OTHER LOCALITIES.

It is a notorious fact that the per capita tax on the Iron Range is enormous, while in other localities of the same county the per capita tax is low, not in terms of rate in mills but in terms of the number of dollars raised. The 1921 Legislature in Minnesota passed a law fixing the legal limit for per capita tax in villages and cities. A \$100 per capita tax was the limit set for all purposes including county and state tax, \$60. of this amount was allowed for all school purposes.

Figuring the average family as consisting of five persons, the total tax levy in Buhl, Minn. (Dist. 35) for village and school purposes per family is \$2,725. or more than the average salary paid to a professional man, according to a report issued by the state tax commission.

In Buhl the per capita tax is (1921) \$382.42 for all school purposes and \$174.85 for village purposes, a total of \$557.28. Buhl has a population of 2,007 about the same as Jackson, Glenwood, and Windom in Southern Minnesota, yet the Buhl tax levy per capita in dollars is six times as large as for the three other towns combined. The cost per pupil for all school purposes is about \$700.

The per capita tax levy in Buhl is 16 times greater than in Minneapolis or St. Paul.

We have no quarrel with the people in these range towns for endowing their school system liberally, but it is impossible to de-

fend an educational system where inequalities in education for the youth are so undemocratic and unsystematic. For purposes of comparison the figures in Table XX and Figure XV are set forth.

There is one condition that we need to consider in order to form a valid opinion in comparing per capita expenditures for education. The educational responsibility may be greater in one locality than another. A certain school district may be justified in spending twice as much money per capita for school purposes if they have twice as many children to educate as the other. One city may have 20 per cent of its population in school, and another may have only 10 per cent. Practically no recognition has been taken of this feature in determining per capita expenditures. An analysis of this nature would be valuable and instructive in connection with the St. Louis County Schools and other counties in the state, but the necessary data are not available for such a study.

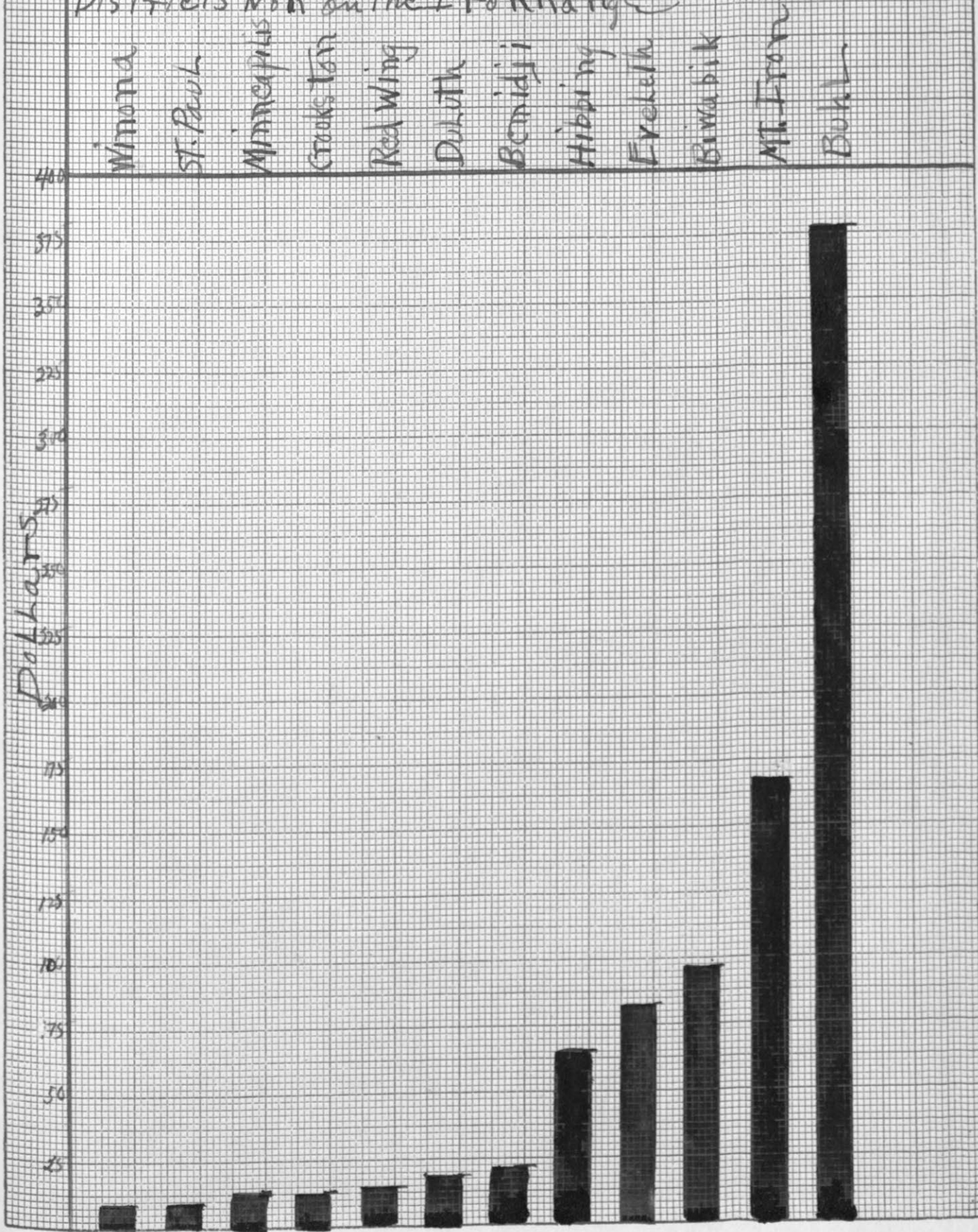
TABLE XX

SCHOOL TAX PER CAPITA IN CERTAIN SELECTED CITIES AND VILLAGES ON THE IRON RANGE AND CERTAIN DISTRICTS IN OTHER COUNTIES IN THE STATE, FOR THE SCHOOL YEAR 1918 - 19.

District	Place	School Tax Per Capita
27	Hibbing	64.97
39	Eveleth	82.53
24	Buvahik	85.50
35	Buhl	382.43
21	Mt. Iron	167.09
	Duluth	15.92
	Minneapolis	12.17
	St. Paul	9.13
	Winona	8.81
	Red Wing	14.63
	Bemidji	22.56
	Crookston	13.03

Figure XV

School Tax Per Capita In certain selected cities & villages on the Iron Range and certain districts north on the Iron Range



## CHAPTER VII

### STATE AID AND EDUCATIONAL INEQUALITIES.

In the light of the best thought in respect to the proper methods and purposes for distributing state aid the following points are offered:

I. Education is a state function and is of such vital concern that it is just to levy a uniform tax upon all the wealth of the state for its support.

II. Support of education by the state should be limited only in regard for the importance of local initiative and interest.

III. The state should assist in providing uniform educational facilities by aiding school districts which have a large levy and small valuation.

IV. The state is justified in seeking to establish "minimum standards" and "superior standards".

V. The state is justified in establishing professional training for teachers. The above principles to guide a state in supporting schools are so generally admitted that they need no defense.

There is need for attention being called to the tremendous growth of state grants in the shape of subsidies to High, Graded and Rural Schools.\* In 1902 payments for this purpose amounted to \$287,000. , in 1914 to \$1,573,000. and for the coming year the

\* Definition of Subsidy: A sum of money paid by the state to districts to purchase their cooperation in establishing an enterprise deemed advantageous to the public.



legislature has voted approximately \$3,450,000. and for the following year, \$3,635,000. This does not include the apportionment of \$500,000. from the regular one-mill tax and various trust funds distributed annually on the basis of enrollment which amounted to \$2,860,000 last year and probably will reach the \$3,000,000 mark this year. Originally the fund derived from the one-mill tax and trust funds was the only form of state aid. The practice grew up, however, of supplementing this with specific grants in the shape of special appropriations and these grants now exceed in amount the annual per capita apportionment. The theory back of this system is that the state should actually aid local communities in the building-up, improving and maintaining of the educational facilities. Better salaries for teachers, course extensions, and a general betterment of conditions were the objects in view, and it was felt that many communities could not carry on such projects without some outside assistance. The assumption that this is and was true is a valid one, but conditions have so changed since the system was inaugurated that in many districts the state aid is nothing but a subsidy. Levying taxes on the whole state to build up an educational system generally is beyond a doubt commendable, but the levy of a state wide tax to subsidize local communities is questionable under present methods as indicated above.

In most of the school districts in southern and west central Minnesota the need for special state aid has passed. These districts are well able to take care of their own schools and as far as their financial condition/<sup>as concerned</sup> the only effect that state aid can have on them is to reduce their tax rate for school purposes. St. Louis County together with the large cities are paying about

one-half of this state subsidy. This burden would cause no complaint if the money went to the relief of impoverished districts, but to pay it in ever increasing amounts as a state subsidy to localities which are well able to take care of their own finances is open to serious criticism. One set of facts that lead us to draw the conclusion that certain districts are well able to take care of their own finances may be seen from a consideration of TABLE XXI. The Table clearly indicates that certain districts must impose high levies on their assessed valuation in order to provide proper educational facilities for their children, while other districts have a low levy indicating that they have high assessed valuations.

In 1913 the legislature authorized the governor to appoint a commission to investigate the entire school problem. The report was prepared by experts who worked nearly two years. In spite of the fact that gross inequalities were found throughout the state, the law makers have studiously ignored the report ever since.

It may be seen very readily that in St. Louis County, as well as in other counties in the state, many rich localities, such as the Iron Range District and rich farming lands, are getting large sums of money from the state aid fund to support their schools. Just a short distance from such districts in St. Louis County may be found vast tracts of land, newly settled, having very low valuation, with heavy financial burdens and the people within these districts are unable to provide the proper educational facilities for their children.

There is no good reason for large subsidies from the state

in addition to regular per capita apportionment in hundreds of well-to-do districts. But there is every reason to believe that it is a wise policy to aid districts build up their school system in sparsely settled regions in the north and west.

A proposal to change our system of distributing state aid has always met with stubborn resistance from the districts which for many years have been able to pass part of their tax levy on to the state. They have become so accustomed to this form of relief that they feel it belongs to them as an inherent right.

A former governor vetoed an appropriation of \$1,500,000 granted in 1917 to make up a deficiency in school aid on account of the 1915 appropriation. The clamor and protest that went up has never wholly died down and legislatures hesitate to tamper with this fund. At each session of the legislature the same districts all over the state look for as large a slice of the appropriation as they can get regardless of whether they need the money or not.

The large sum of \$3,500,000 if properly distributed would greatly reduce conditions of educational inequalities throughout the state as well as in St. Louis County. The present system of granting aid regardless of educational responsibility is far from effective in remedying the evils of unequal educational facilities.

TABLE XXI

SCHOOL LEVY IN MILLS FOR THE DIFFERENT CLASSES OF SCHOOL DISTRICTS.

Rural Districts

Lower Quartile	Median	Upper Quartile	Entire Range
13.5	14.5	15.2	5 - 24

High and Graded Districts Having Ore

Lower Quartile	Median	Upper Quartile	Entire Range
6	12	13	1 - 26

High and Graded Districts Having No Ore

District #1	#19	#50	Average
67	2	37	35

Duluth Special

14

Unorganized Territory

242 \*

\* This figure seems very large, but the figures from which the rate has been computed are: Assessed value \$578,000., Special tax \$140,246. The special tax divided by the assessed value gives a quotient of .242 or 242 mills. (See Appendix III A Page )

CHAPTER VIII  
General Summary

In summarizing the financial conditions found in St. Louis County in 1920 ~~and~~<sup>And</sup> the tendencies ~~as~~ as revealed by a study of finances since the schools were organized in 1865, we note the following facts and tendencies.

I. St. Louis County is by far the largest County in the state and is larger than some states in the Union. Its total assessed valuation is approximately \$350,000,000 at the present time, therefore it has more wealth than such states as North and South Dakota, Wyoming and others. The comparative great wealth of St. Louis County is due to the rich iron ore deposits on the Nesaba and Vermillion Ranges.

II. With the advent of the opening of the mines in 1885, the range county multiplied rapidly in population and wealth. Due to the great size of St. Louis County (6612 Sq. Miles) and the variety of natural resources and difference in local conditions, St. Louis County affords a field for study in respect to school finance, which reveals all the conditions that are to be found anywhere in the United States in general.

III. We have pointed out that the school system in St. Louis County has expanded with the growth in population and progress in industries and occupations. In 1920 St. Louis County spent the vast sum of over seven million dollars for all educational purposes. We have noted that the wealth back of each child has been increasing in general and that each \$ 100 worth of wealth is

each year contributing more toward education. This means that in general better educational facilities are being provided for children in the county.

IV. The fact that floating debt and sale of bonds is constantly mounting, means that certain districts need relief from the state and that others should increase their levy to reduce this debt as rapidly as possible.

V. The fact that the cost per pupil is so great in some districts and so small in others, and that the range in cost of various items is wide, suggests that educational inequalities exist which should be remedied. More than that the range in the per cent of money devoted to different purposes among the individual districts is great and this further suggests that we are sorely in need of a more comprehensive and efficient educational system. When we examine in detail the differences in expenditures that exist among the districts for various items, the educational inequalities are so apparent both in respect to the facilities furnished the children and the burden imposed on the tax payers, that we are forced to draw the conclusion that the financial support for school districts is very unequal, and the present school taxation uneven and undemocratic.

In apportioning state aid the state has good intentions as revealed by the statement of aims, but when we examine the actual workings of the system it falls short of realizing these aims and aggravates instead of alleviates educational inequalities.

## CHAPTER IX

### CONCLUSION AND RECOMMENDATIONS.

In the light of facts established and the tendencies revealed in this study, the following recommendations are offered which are, in the writer's opinion, necessary and imperative in order to hasten a reorganization so as to facilitate a sound financial system to remedy the evils pointed out above.

I. In order to strengthen the State Department in bringing about educational equality in St. Louis County, a county board of education should be established to serve as a local administration unit, and should be empowered with large educational and financial powers subject to supervision by the State Department.

II. The County Superintendent should be appointed by the County Board and selected for this position on the basis of thorough professional training in School Administration and supervision. The County Superintendent will act as the agent of the State in enforcing the State laws.

III. Under a county system, the County board of education will represent local interests and therefore should be elected by the people and given a long tenure to assure stability and continuity of policy. The County board will appoint local trustees to have restricted powers.

IV. A sufficient County wide levy should be established so as to insure uniform educational opportunities for localities having low assessed values.

V. In order to stimulate local interest and initiative certain districts should be given the power to organize independent units managed by local trustees elected by the people. This authority should be vested in the County Board subject to approval by the state department. Separate districts would continue so long as they meet the requirements and standards established by law and good practice.

VI. In connection with the Board of Education an expert in school finance should be employed to furnish data and criteria so that the board may establish standards and lay down principles in handling all school finance. Maximum and minimum standards should be determined for right amounts and percentages to be spent for various items.

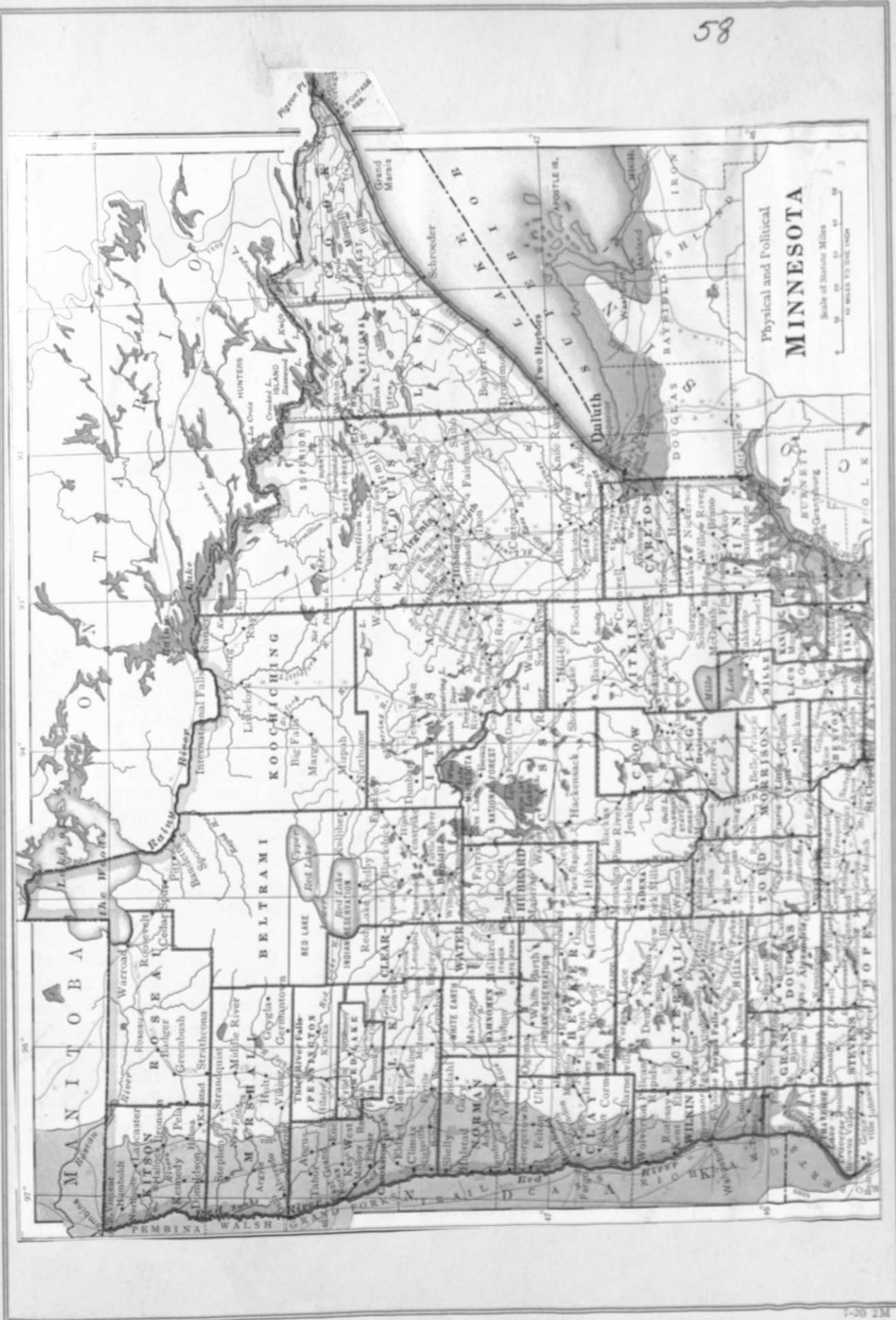
VII. In order to equalize and establish a just system of taxation, local assessors should come under closer supervision of the county board of tax equalization than is at the present time the case. State laws should be enacted to give the county board more powers and more efficient clerical help.

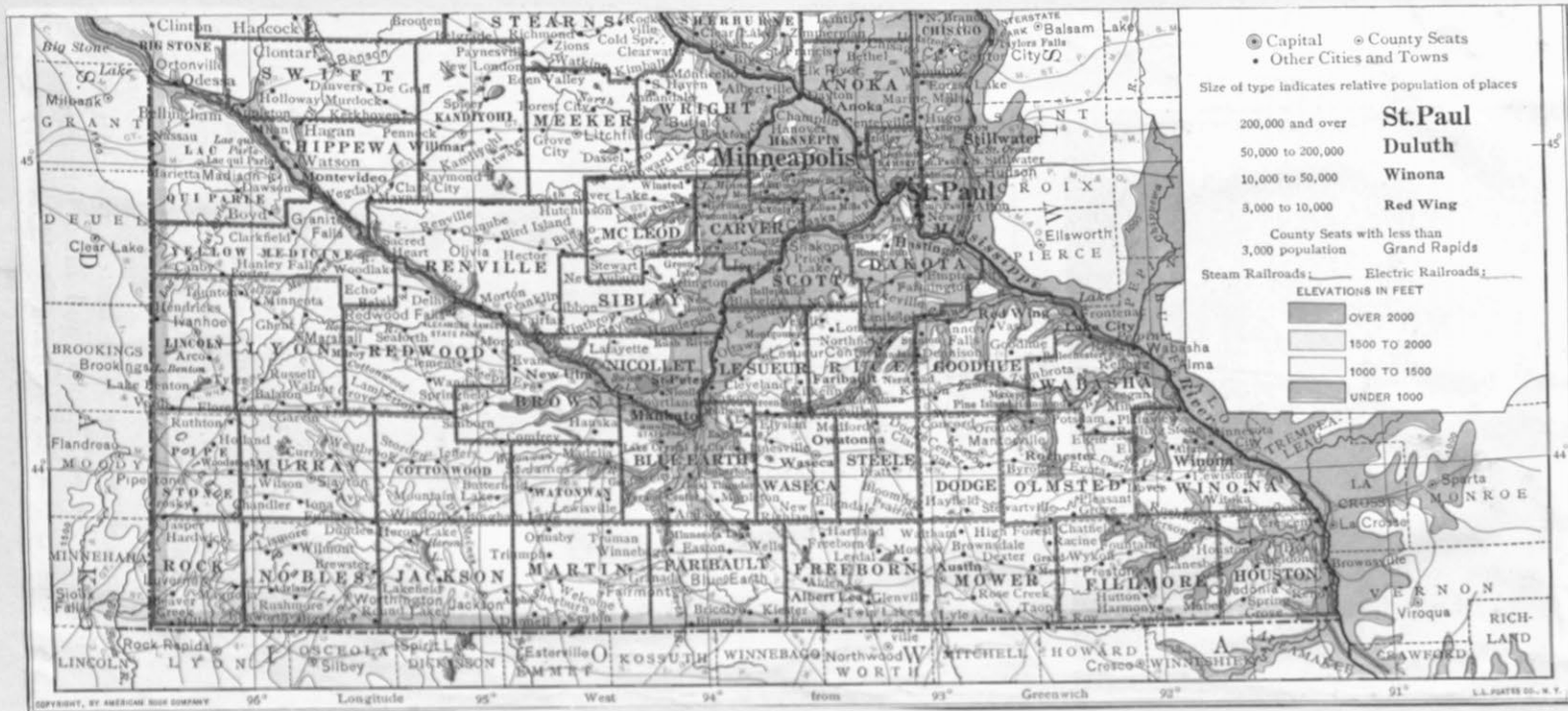
VIII. It is evident that the floating debt and sale of bonds is on the increase. Educational welfare will not be furthered if this is allowed to continue. On the contrary, conditions of inequalities will become worse. The County Board of education should restrict and keep down floating indebtedness by compelling the districts to pay off their debts as rapidly as possible by increasing the annual tax rate.

IX. A new or modified method of distributing state funds should be introduced with a view to eliminating the more fully existing educational inequalities.



X. A thorough-going analysis of school financial conditions over a considerable period of time and interpreted in the light of the best knowledge of the aims and functions of education at the time is necessary before educational inequalities may be remedied through state aid or local procedure. To this end the state should establish a bureau whose function it shall be to interpret and preserve all data bearing on educational practice and procedure. Without research bureaus we cannot hope to seek out and remedy educational inequalities.





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DISBURSEMENTS

Year	Teachers' Salaries	Fuel Supplies	Repairs Playgrounds	Bldgs. & Sites	Bonds	Other Purposes
1865	197					
1870	834			402		61
1875	5,999			1,847		1,087
1880	5,518		703	1,468	27	253
1885	19,725		900	20,689	3,974	3,668
1890	62,473	11,146	14,461	107,307	9,786	24,745
1895 C*	25,508	5,941	2,929	19,427	1,298	9,524
I	139,020	26,951	6,408	188,533	61,644	40,909
1905	140,573	26,349	18,235	100,706	8,225	42,414
	196,825	34,939	32,090	51,308	63,511	33,308
1910	65,370	7,620	5,108	14,419	1,108	15,404
	549,152	95,033	55,713	544,412	80,819	508,532
1915	104,347	15,224	23,724	41,174	19,443	23,058
	989,014	176,288	136,480	653,133	203,368	339,953
1920	164,451	25,577	11,332	119,714	1,665	5,660
	2,198,262	720,794	413,396	2,636,705	435,765	160,499

\* C Rural and Semigraded Schools.

I High and Graded School Districts.

DISBURSEMENTS CONTINUED.

YEAR	Library Books	Apparatus	Text Books	Transportation of Pupils	Operation & Maintenance
1865					
1870					
1875					
1880					
1885					
1890	C* 1,424				
	I				
1895	C 28	489	486		
	I 40	189	4,836		
1905	C 2,883	6,889	5,571	2,913	
	I 346	339	7,065	439	
1910	C 1,031	52,459	2,074	4,475	
	I 4,600	2,345	19,209	15,600	
1915	C 3,428	4,441	7,562	12,729	
	I 4,754	89,436	29,509	40,310	
1920	C 2,607		21,326	26,599	138,919
	I 13,807		238,813	160,413	573,895

\*C Rural and Semi-graded School Districts.

I High and Graded School Districts.

DISBURSEMENTS

	Teachers' Wages	General Control	Books Supplies	Library	Operation	Mainten- ance	Trans- portation of Pupils
#6	\$ 4,621	\$ ---	\$ 645	\$ 79	\$ 1,569	\$ 1,162	\$ ---
7	1,920	98	263	---	456	254	---
8	2,881	156	425	---	900	297	40
10	832	---	89	10	180	25	325
15	2,480	---	896	30	---	36	---
23	2,640	58	727	140	809	255	735
26	810	---	34	20	70	6	33
30	2,272	---	183	21	1,275	971	280
31	2,828	---	388	80	259	60	1,207
32	1,321	---	277	67	391	552	1,136
33	2,502	145	534	40	1,002	1,318	1,479
34	1,917	---	66	26	157	38	1,250
36	900	135	441	---	435	---	36
38	1,612	---	187	43	324	398	62
43	3,245	---	795	50	1,332	80	568
47	2,204	99	242	50	206	146	565
48	815	45	43	10	152	136	601
49	951	---	110	5	208	---	15
51	918	---	74	23	342	87	121
54	724	---	11	15	119	8	---
55	1,072	53	390	10	438	902	---
60	850	---	52	16	151	83	334
62	3,005	161	750	---	545	71	---
66	2,350	---	---	120	435	90	974
70	1,515	74	108	20	407	240	479
74	1,475	---	127	11	212	402	1,073
75	1,280	144	193	59	607	396	463
80	600	72	77	10	123	158	92
81	270	---	36	---	58	---	350
Unorg.	113,607	21,506	13,160	1,643	12,425	5,159	14,378
1	28,547	1,330	2,751	175	9,849	3,270	228
9	13,154	735	2,083	155	4,265	792	1,228
12	88,768	10,238	13,710	696	28,512	5,258	8,202
13	68,722	19,499	9,550	1,383	28,107	21,069	5,695
18	160,918	17,284	---	---	48,448	38,369	1,631
19	11,071	93	1,656	105	4,509	2,148	7,273
21	71,988	14,482	9,067	822	24,603	9,570	9,912
22	234,989	25,463	37,281	---	76,696	7,502	8,447
24	51,235	10,725	3,250	1,333	22,498	16,317	2,687
27	306,532	50,674	34,897	6,225	113,908	80,853	49,908
35	82,033	28,913	12,947	395	39,521	16,044	15,785
39	185,689	16,633	14,610	816	67,571	29,528	6,433
40	154,777	24,990	18,353	1,241	93,940	77,909	19,482
50	8,201	698	446	48	2,644	6,521	521
D.S.	731,637	52,607	78,210	413	155,720	68,244	7,995

DISBURSEMENTS CONTINUED

	Other Expense	Land & Bldg.	Interest Bonds	Cash on Hand	Outstanding Orders Not Paid
#6	\$ 562	\$ 8,561	\$ ---	\$ 12,515	\$ ---
7	---	---	---	799	---
8	---	575	15	1,233	---
10	82	---	10	732	3
15	116	16,769	1,010	3,104	---
23	282	464	---	3,828	---
26	100	---	6	1,552	---
30	148	---	---	1,383	---
31	---	---	---	---	773
32	231	---	---	3,221	---
33	80	---	---	1,505	---
34	194	30	---	1,023	197
36	150	460	---	975	---
38	213	---	---	9,108	---
43	1,195	13,745	---	---	734
47	48	15	---	5,449	---
48	205	---	---	828	---
49	118	567	---	---	356
51	97	---	---	6,863	---
54	125	---	---	1,454	---
55	71	907	---	1,867	---
60	153	---	-15	1,206	---175
62	75	135	---	4,917	---
66	456	---	20	2,198	---
70	---	174	578	1,714	384
74	208	79	8	1,112	---
75	20	---	---	265	---
80	---	---	---	226	---
81	300	---	---	---	659
Unorg.	429	77,235	---	18,219	4,826
#1	288	1,725	---	11,910	110
9	---	46,020	1,812	---	36,160
12	4,940	151,141	4,128	12,576	---
13	7,358	167,281	225	212,324	628
18	7,312	40,727	26,568	58,855	10,514
19	1,298	135	---	448	---
21	6,688	415,878	80,000	23,196	1,089
22	26,425	434,131	2,531	18,907	68,414
24	7,636	50,456	76,350	39,946	15,024
27	4,040	269,014	27,468	262,124	4,690
35	173	385,400	28,715	142,317	103,567
39	28,648	20,609	12,025	65,527	46,256
40	3,644	193,529	30,670	4,719	16,981
50	2,207	---	---	44,936	---
D.S. 42,	842	460,658	145,270	29,114	---

RECEIPTS

TOTAL OF RECEIPTS

	State Appor.	From Co. Treas.	Special Tax	Two Mill Tax	Fines Estrays	Other Sources	Sale of Bonds
1865	54	187					
1870	751	---	639				
1875	931	5,289	5,262	-----	---	294	
1880	939	---	1,415	5,228	115	5,155	
1885	1,968	---	3,668	43,224	2,104	1,800	15,000
1890	13,131		81,745	28,445		87,314	23,602
1895 C	6,091	---	<del>30,000</del>	39,967	3,894	3,894	9,040
I	28,035		---	123,326		204,248	---
				(One Mill)	(Special State Aid)		47,533
1905 C	27,881		238,250	43,362	10,925		
I	45,174		319,739	31,458	1,325		103,107
1910 I	113,799		1,016,806	205,796	23,421		627,491
C	12,700		82,641	19,619	95,481		9,545
1915 I	171,408		1,765,846	298,368	46,406		434,185
C	21,435		80,497	48,935	32,412		39,293
1920 I	234,350		3,693,403	341,433			2,167,355
C	32,565		198,615	10,081			106,117
		Books Supplies	Levy Interest Sinking Fund	Other Sources			
1920 I		22,889	225,280	596,335			
C		38	2,569	17,617			

I High and Graded School Districts.

C Common School Districts.



RECEIPTS

	Cash on Hand	State Appor.	State Aid	Special Tax	Mill Tax	Sale Books	Int. Sink. Fund	Bonds Bldg. Fund
#6	1,588	757	1,698	3,690	244	---	---	21,494
7	1,673	425	315	1,271	87	---	2	21
8	1,644	749	940	2,872	183	---	---	134
10	435	114	1,437	---	93	---	---	---
15	5,763	376	531	266	338	6	73	14,690
23	4,797	457	1,235	2,984	192	---	116	96
26	1,348	142	293	744	51	---	3	---
30	1,504	481	510	2,418	149	---	---	1,421
31	368	344	1,606	2,227	138	---	---	137
32	3,869	235	462	3,256	273	---	---	31
33	3,132	286	956	3,654	147	---	---	---
34	1,407	428	2	2,672	184	---	---	---
36	933	22	309	2,030	138	---	---	---
38	6,555	245	736	2,798	505	---	---	1,110
43	13,497	71	155	2,739	168	11	441	3,927
47	3,327	426	1,561	3,397	203	---	---	20
48	997	166	404	1,102	71	---	92	---
49	724	221	226	746	56	---	---	---
51	5,525	158	157	1,561	104	---	---	1,020
54	1,195	27	189	929	69	---	---	38
55	4,630	---	---	7,013	68	---	---	---
60	---	281	569	1,906	106	---	---	---
62	2,958	229	---	3,285	213	---	75	2,929
66	1,656	536	1,219	2,635	162	20	1	76
70	33	488	845	1,964	119	---	1,648	117
74	2,366	197	721	1,193	79	---	118	32
75	440	233	671	1,175	78	---	---	775
80	285	126	355	553	37	---	---	---
81	---	87	---	873	55	---	---	---
Unorg.	6,245	24,161	27,388	140,246	578	---	---	58,050
1	2,566	2,524	20,058	22,526	332	320	140	36,849
9	781	2,754	5,200	23,171	864	528	---	173,926
12	22,756	15,743	10,102	92,243	7,186	413	899	382,287
13	279,578	3,941	15,109	128,271	9,819	67	23	33,753
18	51,805	7,128	4,385	217,009	9,703	776	21,356	---
19	3,735	1,128	5,444	12,357	5,293	---	82	375,090
21	70,128	5,453	1,965	179,184	14,687	554	1,566	---
22	42,439	1,350	1,042	653,818	21,292	996	2	---
24	21,801	2,872	4,160	53,419	36,596	362	16,837	141,024
27	26,386	14,246	11,587	312,030	64,334	7,742	---	261,113
35	7,776	4,171	5,650	345,649	46,741	1,123	9,957	350,982
39	1,200	16,078	11,177	325,589	23,318	288	13,994	51,633
40	123,594	10,779	6,148	294,282	33,345	526	30,337	89,818
50	1,065	830	5,447	9,323	250	---	1	49,255
D.S.	64,730	133,738	19,398	1,024,530	67,675	9,136	13,078	218,622

REVEIPTS CONTINUED

From Other  
Sources

# 6	264
7	---
8	---
10	207
15	---
23	70
26	39
30	50
31	2
32	70
33	332
34	---
36	100
38	---
43	---
47	89
48	5
49	---
51	---
54	8
55	---
60	---
62	---
66	338
70	89
74	---
75	55
80	2
81	---
Unorg.	15,897

#1	9,606
9	4,100
12	5,500
13	1,638
18	55,888
19	195
21	14,572
22	164,264
24	5,363
27	212,372
35	13,454
39	4,214
40	34,433
50	51
D.S.	74,753

Year	Enrollment	Number of School Houses	Value of School Houses
1865	30	1	\$ 300
1870	103		1,750
1875	950	16	8,370
1880	774	11	9,150
1885	1,720	17	107,250
1890	4,597	40	582,073
1895 *I	8,653	32	1,613,071
C	2,240	27	53,357
1900 I&C	10,151		
1905	11,669	122	1,862,993
	8,039	332	457,287
1910	23,570		
	4,650		
1915	29,174		
	8,098	315	740,789
1920	41,811	154	2,497,522
	5,346	205	595,529

\*I High and Graded School Districts.

C Rural and Semi-graded School Districts.

A	B	C
6	4F	35,000
7	3F	2,500
8	3F	6,900
10	1F	---
15	3F	15,000
23	4F	8,000
26	1F	1,500
30	1B	20,000
31	4F	8,000
32	2F	10,500
33	3F	10,000
34	4F	4,500
36	1F	3,600
38	2F	5,000
43	4F	15,450
47	4F	10,000
48	2F	3,000
49	2F	2,100
51	1F	5,000
54	1F	2,400
55	2F	2,000
60	1F	1,500
62	3F	5,300
66	2F	5,000
70	1F	5,000
74	4F	3,000
75	2F	1,200
80	1F	1,100
81	1F	3,000
Unorg.	139F	400,000

A--Number of Districts  
 B--Number and kind  
 of school houses.  
 C--Value of School  
 houses.

1	1F	2B	200,000
9	3F	1B	160,000
12	3F	5B	559,000
13	6F	2B	463,100
18	11F	3B	445,781
19	3F	1B	55,000
21	1F	5B	665,450
22	9F	5B	1,590,563
24	1F	2B	590,000
27	16F	6B	1,159,501
35	7F	1B	457,000
39	3F	6B	1,000,000
40	4B	3B	845,235
D.S.	4F	37B	4,355,488
50	3F		15,000

DISBURSEMENTS  
Percentage Analysis

	Rural Districts				D.S.		High and Graded Having Ore				High & Graded Having No Ore			Av
	L.Q.	M.	U.Q.	Entire Range		Unorg.	L.Q.	M.	U.Q.	Entire Range	#1	#19	#50	
Teachers' Wages	47.1	51.2	57.5	27-75	62-3	57	27.5	40	45	56-10.8	31.8	38.4	39.3	36.5
General Control	5.5	6.5	11.5	2.1-12.2	4.1	11.2	0	2	2.3	0 - 7	1.3	.3	3.2	2.4
Books Supplies					.5		0	.1	.3	0 - 7.2	.3	0	0	.1
Library	0	.7	3	0-2.8	2	.9	.4	.8	.9	.2-36	21.9	3	0	8.3
Operation	7.5	12	15	0-24.8	12.1	6.8	5	17.5	20	5.9-22	2.1	16	12.4	10.1
Maintenance	.5	4.5	9	0-30.7	5.3	2.8	.3	5	10	1-18.3	23.4	7.6	30.6	20.5
Transportation	1	25	28	0-35	.6	7.9	1	1.9	5	0-7.3	2.4	25.8	2.4	10.7
Other Expense	.7	1.8	7.5		3.3	.5	.4	4	7	0-13	3.5	4.6	10.3	9.4
Interest on Bonds				.9-22.6	11.3		.3	2	6	0-33.2				

L.Q. Lower Quartile, M. Median, U.Q. Upper Quartile,

D.S. Duluth Special, Unorg. Unorganized

Territory.

MS 02-01

RECEIPTS

Percentage Analysis

	Rural Districts				D.S.	Unorg.	High & Graded Having Ore				High & Graded Having No Ore			
	L.Q.	M.	U.Q.	Entire Range			L.Q.	M.	U.Q.	Entire Range	#1	#19	#50	Average
State Aid														
State Aid	.8	1.2	2.2	.1 - 8	1.1	10								
State App- ortionment	4	7	9.2	2.1 - 19	7.9	9	1	2	2.5	.1 - 3	3	.2	1.2	1.4
Special Tax	45.5	55.1	60.1	13 - 99	60.9	53	20	45	60	10.8-88	13	3	14.3	10.1
Mill Tax	2	4.2	6.4	1- 11.4	4		2	4	6	.4 - 7.2	1	1.3	.3	.8
Sale of Books					.5									
Sinking Fund				0 - 31.2	7.7						74			
Bonds & Bldg. Fund				0 - 79	13	21	0	10.5	25	0 - 72.1		96.4	75.5	57.3
Other Sources				5 - 11	4	5.8	1.5	2	10	0 - 19.4				

L.Q. Lower Quartile, M Median, U.Q. Upper Quartile  
 D.S. Duluth Special, Unorg. Unorganized  
 Territory.

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