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STATISTICS RELATING TO PUBLIC SCHOOLS.

DECEMBER 19, 1905.—Referred to the Committee on the District of Columbia and ordered to be printed.

Mr. GALLINGER presented the following

DATA AND STATISTICS COMPILED FROM THE REPORT OF THE COMMITTEE ON SALARIES, TENURES, PENSIONS, ETC., MADE TO THE NATIONAL EDUCATIONAL ASSOCIATION AT ITS LAST ANNUAL MEETING, JULY, 1905.

The most noteworthy contribution toward the material advancement of the teacher and the ultimate dignifying of the profession is the report of the committee on salaries, tenures, pensions, etc., made to the National Educational Association at its last annual meeting, July, 1905; and free use of the materials therein contained has been made in the compilation of the following data and statistics, which are roughly considered under the following general divisions:

- (1) The general conditions as to pay of teachers, taxation, legislation, educational requirements, and tendencies are considered first, followed by specific comparisons of Washington with other leading cities as regards salaries of teachers and principals in high and elementary schools, together with basis for difference in salaries. (Table A.)
- (2) Entrance and promotion requirements with regular annual increases in salaries in leading cities showing recent and thorough reorganization of salary schedules. (Table B.)
- (3) Rank of Washington in list of cities with reference to such salaries. (Table D.)
- (4) General organization of educational administration. (Table E.)
- (5) Specific consideration of salary schedules of cities with population of 100,000 or over. (Table K.)
- (6) Funds for payment of teachers' salaries.
- (7) Pension systems, foreign and United States. (Tables F and FF.)
- (8) Specific prerequisites in scholarship and character of examinations in Chicago, Ill.
- (9) Comparative expenditures in municipalities for different purposes. (Tables G and H.)
- (10) Receipts, expenditures, sources of revenue, school tax, maximum amount for school purposes, etc. (Table I.)

Extract from Chicago Board of Education Bulletin (Monday, February 2, 1903), page 18.

PLAN FOR PROMOTION OF TEACHERS.

[Reprinted with new schedule. Adopted July 9, 1902, and amended January 21, 1903.]

The committee on finance herewith presents the attached communication from the superintendent of schools and recommends the concurrence of the board therein.

The superintendent of schools respectfully reports that, in his opinion, any well-grounded hope of improving the work in the schools of

Chicago must be based upon an educational policy which gives to every teacher the opportunity and the incentive for self-improvement. The board of education should offer opportunities to the teachers to advance along professional and academic lines, and an incentive to take advantage of the opportunities offered them, in the shape of higher remuneration for their services when they do so.

With a permanent tenure of office, with opportunities for self-improvement freely provided by the board of education, and with a remuneration proportioned to the use made of these opportunities, we may hope to see the schools of Chicago steadily improve.

The present schedules of salaries for elementary teachers, high-school teachers, and principals are in need of revision. We have in these various schedules failed to base advancement from lower to higher salaries upon any consistent principles. In determining the salary of an elementary school-teacher we have taken into consideration only length of service. In determining the salary of high-school teachers we undertake to consider both length of service and merit. High-school teachers are classed into three groups, and advancement from group to group is based upon an estimate of merit; advancement within the group, however, is based upon years of service. In fixing the salaries of principals we take into consideration both length of service and size of school, the size of the school determining the maximum salary a principal may receive. Our schedules, taken as a whole, lack consistency.

A schedule of salaries that takes nothing but length of service into consideration will not provoke interest in the work of education and a desire to improve the quality of the work done in the schools. A schedule of salaries that requires mere existence on the part of a teacher, but does not recognize the difference between timeserving and devotion to the interest of the school, is illogical and unfair.

While there will always be many teachers whose consciences and interest in doing a good piece of work keep them up to a high standard of efficiency, even they will feel the injustice of a system of rewards that pays the timeserver as much as the hard-working, conscientious teacher receives. We should, therefore, recognize in the schedules of salaries the principle of merit. In determining merit we must call into service not merely the estimates of principals and superintendents but some more uniform test that will, in a measure, estimate progress in professional and academic work.

Digest of the paper read at the National Educational Association, at Asbury Park, July, 1905, upon "Shall the State regulate teachers' salaries?" by Frank H. Sommer, member of the board of education, Newark, N. J.

The report of the National Educational Association, 1904, says that in comparison of the salaries of teachers and laborers of 48 cities on a basis of fifty weeks, the earnings of the laborer exceed those of the minimum of the lowest teacher. Concerning the statutes of States regulating teachers' salaries, Mr. Sommer says that the boards of education make suggestions of increases of teachers' salaries, but the State furnishes the money. The boards have been alive to the necessity for increasing teachers' salaries, but the councils have not given

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the necessary money. The low salaries are due to the low tax rate. Teachers' salaries admit of reduction more easily than other public estimates.

Up to date, the following States have made statutory laws regulating the system of salaries: Maryland, New Jersey, Pennsylvania, Indiana, Mississippi, West Virginia, New York. Such statutory laws should provide for a regular annual increase and for schedule of salaries, basing the sum on the rate of taxation, on school attendance, and on the classification of the teaching force. There should be a revision of the schedule at stated intervals in order to protect the salary schedule against relapse by the use of money for other purposes. The tax bills should state total amount of levy, and a certain amount should be set aside for educational purposes. The distribution in cities and villages should be according to population.

In the discussion of the paper it was developed that within the year Maryland, by statutory law, had increased the State tax for teachers' salaries from 10½ mills on the dollar to 15 mills on the dollar, and the minimum salary throughout the State was fixed at \$300.

Digest of the report of the progress of school administration for the year 1904-5, by William George Bruce, before the National Educational Association at Asbury Park, July, 1905.

The general tendency throughout the year in the reorganization of school boards has been, first, a reduction of the number of members of boards of education; second, a clearer division between the professional and business administration; third, an increasing demand for better professional qualifications and better salaries for teachers; fourth, the general acceptance of expert building and sanitary regulations.

A review of what has been done along these lines by the State legislatures shows this to be true.

State of Ohio.—The supreme court wiped out every school board as unconstitutional. The legislature had to enact laws for framing the organization of new school boards. The law also provides for a maximum school levy of 12 mills on the dollar and a board of 5 members to be elected at large, except in villages, where the board is appointed by the mayor. In the cities of the first class (60,000 inhabitants) not less than 3 nor more than 7 are to constitute the members of the board of education, to be elected at large, and in cities of the second class not less than 2 nor more than 7.

Philadelphia (provided for by State law, 1905).—The new law provides for three distinctive administrative departments: (1) The superintendent of instruction; (2) the superintendent of buildings; (3) the superintendent of supplies. The board is cut down in numbers one-half, and the sectional boards are shorn of power. The members of the board are appointed by the judges of the court of common pleas. The law also provides for the setting aside of 5 mills on a dollar for educational purposes.

Milwaukee.—The new law changes the board from an appointive to an elective one. By the old law the mayor appointed a committee, which in turn appointed a large number of members. The new law reduces the number from 23 to 12 and increases the powers of the board. The great Caesars of appeal by the old law were the members

of the city council; the new law divorces the two powers. According to the new law the school board controls appointments and dismissals of teachers and expenditures for school administration.

Boston.—The new law provides for the reduction of the number of members of the board of education to 5.

Wilmington, Del.—The new law reduces the number of members of the board of education from 24 to 13 and provides for a term of four years.

Grand Rapids, Mich.—The charter of the legislature provides that the number of members be 9, to be elected at large (this was opposed by the members of the school board, who lost their positions by the law).

The new bill provides for a business manager for the handling of financial matters, the erection of school buildings, etc.

The general tendency has been to decrease the number of members of the boards of education in the larger cities and to provide for their election at large instead of by wards.

Report of Bureau of Education for 1903, pages 2431 and 2432, et seq.

LEGAL STATUS OF SCHOOL BOARDS IN CITIES OF THE UNITED STATES.

The legal status of school boards in cities of 40,000 inhabitants or over in this country was made the subject of special inquiry by circular letter to the superintendents of city schools. Ninety of the 92 letters of inquiry were answered, and the items of information gleaned will be found in the following tables.

(1) In 48 cases out of 90 the name of the board which administers the public education of the city was found to be board of education (in one or two cases varied to board of public education). In 10 cases it is school board; in 11 cases, school committee; in 10 cases, board of school directors; in 3 cases, board of school commissioners; in 2 cases, board of trustees; in 2 cases, board of school inspectors; in 2 cases, board of control; and in one city (Buffalo) no separate board exists, the city council administering the schools.

(2) The greatest variety is found in the number of members of these boards. The results of the inquiry are as follows:

Four boards have 3 members, 8 boards have 5 members, 6 boards have 6 members, 12 boards have 7 members, 3 boards have 8 members, 10 boards have 9 members, 4 boards have 10 members, 1 board has 11 members, 6 boards have 12 members, 2 boards have 13 members, 3 boards have 14 members, 3 boards have 15 members, 1 board has 16 members, 1 board has 17 members, 1 board has 18 members, 1 board has 19 members, 4 boards have 20 members, 3 boards have 21 members, 1 board has 22 members, 1 board has 23 members, 3 boards have 24 members, 1 board has 25 members, 1 board has 27 members, 3 boards have 30 members, 1 board has 33 members, 1 board has 36 members, 1 board has 39 members, 1 board has 42 members, 1 board has 46 members, 1 board has 64 members, 1 board has 90 members.

(3) The members of the boards are chosen by popular vote in 63 cities, at regular elections; in one or two cases at special elections. In

a few cities only the votes of property owners are admitted. In 15 cases they are appointed by the mayor of the city; in 6 cases they are elected by the city council (sometimes by the common council alone); in 6 cases other ways are resorted to, such as appointment by courts, by local boards, or by the governor of the State.

(4) The members of the boards are selected from the city at large in 42 cases; from wards in 34 cases; from both in 6 cases, and from school districts in 8 cases.

(5) The term of office of members of the boards varies between two and seven years. It is two years in 24 cases; three years in 35 cases; four years in 16 cases; five years in 6 cases; six years in 7 cases; seven years in 1 case; from one to five years in 1 case, and in one city a part of the board is not elected or appointed for a specific term.

(6) Vacancies in the board are temporarily filled by the board itself in 38 cases; by appointment by the mayor in 22 cases; by the city council or board of aldermen in 12 cases; by joint conventions of the board of aldermen and the school board in 9 cases. Other modes are resorted to in 10 cases. These show, however, that the principle is adhered to to let the same authority make the selection which made the original appointment or selection.

(7) The principal source of revenue for public schools is in all cases (90) local taxation, but in 41 cases the State and county are also mentioned as sources of school revenue.

(8) The maximum rate of tax could not be ascertained in all cases; many of the replies state that the law does not specify a maximum, only providing for "reasonable expenditures."

(9) The title to schoolhouses and property is vested in the board in 49 cases, in the city in 41 cases.

(10) The board is a legal corporation in 62 cases; in 28 cases it is not.

(11) The superintendent of schools is elected in 86 cases by the board, of which he is usually a professional adviser, but rarely, if ever, a voting member. In 2 cases he is elected by popular vote, and in 1 or 2 cases he is elected by local boards (i. e., not by the central city board), or appointed by the governor of the State.

(12) The superintendent's term of office varies between one and six years. In 27 cases it is one year; in 11 cases, two years; in 17 cases, three years; in 9 cases, four years; in 3 cases, five years, and in 1 case, six years. In 22 cases the term is not defined, or is subject to the pleasure of the board.

(13) Authority to examine candidates for teachers' certificates is vested in the superintendent of city schools in 26 cases; in a *special board of examiners* in 27 cases; in a committee of the school board in 12 cases, and in county and State examiners in 8 cases. Where the board is the authority, the latter is usually delegated to the superintendent and his deputies, or to specialists among the principals of schools. The board of examiners, if such exist, also consists of professional men of distinction and reputation.

(14) Authority to appoint teachers is vested, as a rule, in the board of education, namely, in 77 cases. In 5 cases a committee of the board performs this duty, but its action is subject to the approval of the board. In 6 cases the superintendent appoints teachers, and in 2 cases local or district boards do so.

*From Report of Committee on Salaries, Tenures, and Pensions.
[National Educational Association, July, 1905.]*

In high schools the average yearly salary for principals for the 16 cities (with population of 200,000 to 1,000,000) is \$2,685, the lowest individual salary \$1,260, being paid a woman principal in New Orleans. In Washington the salary paid to all principals of high schools, including two manual training high schools, is \$1,800, which is next to the lowest, and there is no graded advance with experience. The highest average salary is \$3,818, the average for 11 principals in Boston.

The average salary of high school teachers for the 16 cities is \$1,230 for both men and women; for men alone it is \$1,489, and for women alone \$1,056. The lowest average for both men and women is \$862, paid in Washington; for men alone Washington is still the lowest, with \$897, while for women alone New Orleans is lowest, with \$747. The highest average for all high school teachers is \$1,853, paid in Boston; the highest for men is \$2,406 and for women \$1,409, both in Boston.

When both principals and teachers in high schools are considered, the average for the group is \$1,287, and Washington and Boston are still respectively the lowest and highest in rank, with averages of \$894 and \$1,944.

The lowest salary paid any individual high-school teacher—the lowest minimum as shown in Table I—is \$444, reported as the minimum paid male teachers in Baltimore, Buffalo coming next, with \$450 reported as the minimum for any female teacher. The highest individual salary is \$3,060, reported in Boston.

Coming to elementary schools, the average salary of 1,073 principals in the 16 cities is \$1,455, the lowest average being \$821, for New Orleans, Washington being next, with \$999. The highest average is for Boston, with \$3,137.

For male principals in elementary schools the average for the group is \$1,849, for female principals \$1,159. The lowest average for male principals is \$975, reported for New Orleans, and for female principals \$805, paid also in New Orleans.

The lowest reported for any individual male principal is \$700, in both Baltimore and Buffalo, and for any female principal \$585, in New Orleans.

For all elementary teachers the average for the 16 cities is \$677, the lowest average being \$479, in New Orleans, and the highest, \$941, in Boston. For men teachers only the average is \$1,151, and for women teachers only \$668. The lowest average for men alone is \$467, in Louisville, and for women alone \$479, in New Orleans. The highest average for men alone is \$2,182, in Boston, and for women alone \$921, in San Francisco.

Perhaps these facts as to highest and lowest salaries and the cities where paid may more easily be compared if presented in tabular form. This is done in the table following:

Lowest and highest individual and average yearly salaries and cities in which paid for 16 cities of 200,000 to 1,000,000 population.

Position.	Lowest individual salary.		Highest individual salary.	
	City.	Amount.	City.	Amount.
Superintendents.....	New Orleans, La.....	\$2,500	Boston, Mass.....	\$6,000
High schools:				
Principals.....	do.....	1,260	do.....	4,200
Teachers—				
Men.....	Baltimore, Md.....	444	do.....	3,060
Women.....	Buffalo, N. Y.....	450	do.....	2,040
Elementary schools:				
Principals—				
Men.....	(Baltimore, Md.....)	700	do.....	3,180
Women.....	(Buffalo, N. Y.....)	585	Jersey City, N. J.....	2,400
Teachers—				
Men.....	Baltimore, Md.....	348	Boston, Mass.....	2,460
Women.....	New Orleans, La.....	315	San Francisco, Cal...	1,500

Position.	Lowest average salary.		Highest average salary.	
	City.	Amount.	City.	Amount.
High schools:				
Principals.....	New Orleans, La.....	\$1,440	Boston, Mass.....	\$3,818
Teachers.....	Washington, D. C.....	862	do.....	1,853
Principals and teachers	do.....	894	do.....	1,944
Elementary schools:				
Principals.....	New Orleans, La.....	821	do.....	3,137
Teachers.....	do.....	479	do.....	941
Principals and teachers	do.....	513	do.....	1,020

As to the principals and teachers in elementary schools the case is much more complex. In several of the large cities a principal (sometimes called a supervising principal, a district principal, a group principal, or merely a principal) has charge of a group of schools in a district, and an assistant or vice-principal has charge of each building so far as discipline is concerned, but with no supervisory duties in regard to instruction. In other cities assistant superintendents may perform duties like the supervising principals above, and in many cities the principal has exactly the duties and responsibilities of the vice-principals just referred to. In Washington, for example, principals of elementary schools teach a class and have nothing to do with the supervision of the instruction of other teachers. Not infrequently, and usually in the smaller cities, teachers in one of the higher grades serve also as principals, and the salaries of principals of the smaller buildings are less than the maximum paid teachers. The line between teachers and principal is not always distinct. When we undertake a comparison of city with city, we find, just as in the case of high schools, that differences in methods of organization and supervision may require twice as many principals in one city as in another with the same number of teachers.

Summary of Facts Concerning Relative Salaries of Elementary Schools and High Schools.

[See Table A.]

1. Teachers of highest rank: (a) In Philadelphia and in Providence the salary of such high-school teacher is 140 per cent more than the salary of such teacher in the elementary schools. (b) In cities other

than Washington the salary of such high-school teacher averages 78 per cent higher than the salary of such elementary-school teacher. (c) In Washington the salary of such high-school teacher averages 26 per cent higher than that of such elementary-school teacher.

2. Teachers of lowest rank: (a) In Baltimore the salary of such high-school teacher is 200 per cent higher than that of such elementary-school teacher. (b) In cities other than Washington the salary of such high-school teacher averages 93 per cent higher than that of such elementary-school teacher. (c) In Washington such high-school teacher, whose preparation has involved the expenditure of much more time and money, and who teaches all day, receives the same salary as such elementary teacher, who is a normal graduate with two years' training and who teaches one-half day.

3. (a) Washington's minimum high-school salary is the lowest in the list of cities. (b) Washington's maximum high-school salary is the lowest in the list of cities.

TABLE A.—*Relation between salaries in elementary (or graded) and high schools of Washington, D. C.*

[Some of the statistics concerning salaries submitted by the Washington Teachers' Association in their memorial to Congress are here presented in a somewhat different form. The complete table from which the facts were compiled is submitted herewith as Table A, and is found on page 2382, Chapter LIII, of the advance sheets of the United States Bureau of Education, entitled "Current Topics." Washington salaries, however, are brought up to date (March, 1905); other cities are for 1902.]

Cities.	Principals.		High school per cent of elementary.	Teachers of highest rank.		High school per cent of elementary.	Teachers of lowest rank.		High school per cent of elementary.
	High schools.	Elementary schools.		High schools.	Elementary schools.		High schools.	Elementary schools.	
New York	\$3,500	\$1,750	200	\$3,000	\$2,400	125	\$1,100	\$600	183
Chicago	5,000	3,500	143	2,000	1,175	170	850	550	155
Philadelphia	2,000	2,500	100	3,000	1,250	240	1,050	470	223
Boston	3,000	2,015	124	3,060	2,340	131	972	552	176
Baltimore	4,000	2,580	198	2,000	1,008	198	900	300	300
Cleveland	3,780	3,180	110	2,000	850	235	1,000	600	150
Cincinnati	2,400	2,000	120	2,000	1,500	124	1,200	475	210
Milwaukee	3,000	1,700	179	2,100	1,500	140	900	600	200
Newark	3,500	2,400	206	2,100	900	189	600	400	225
Providence	2,600	2,100	124	1,700	1,200	167	900	450	133
Average	2,400	1,700	141	1,800	750	240	600	400	150
Washington	1,800	1,000	146	1,200	950	126	500	500	80
		1,200							
		1,500							

^a There are 110 principals of elementary schools in Washington, D. C. Salary of principal of 8-room building is \$1,000. Salary of principal of 12-room building in three cases is \$1,500; in the others, \$1,200. Each of these principals has a special assistant, whose salary is \$600. Salary of principal of high school (containing from 22 to 49 rooms) is \$1,800. In other cities principals have educational as well as administrative supervision.

^b Only 4 heads of departments receive \$1,500. Teachers of highest rank and some heads of departments receive \$1,200. Heads of departments in other cities have nominal work as such in one school. Heads of departments in Washington supervise the work of teachers (numbering in some cases 25) as well as of pupils in all the high schools in the city, in addition to teaching large classes. Since this has no parallel in any other city, no comparison can be made except overwhelmingly in favor of much higher salaries in the Washington high schools.

^c Normal graduates; first year of teaching; one-half day school.

Summary of Facts Concerning Salary Systems and Entrance and Promotion Requirements in High Schools.

[See Table B.]

1. Salary Systems.

(a) In all the cities noted, with the exception of Washington, there is a regular annual increase in salaries.

(b) In nearly all there are groups or classes of salaries, with regular annual increases in each group.

(c) In New Jersey and New York the system of increase has been fixed by law. In Philadelphia the whole plan of organization, system of salaries, and increases are provided for by statutory law.

(d) New York provides large salaries and most liberal annual increases.^a

(e) Washington City provides small salaries and gives no regular annual increases.

2. Entrance Requirements.

(a) In nearly every city except Washington an examination or college degree is required for entrance, the examination being requisite in those cities which have recently reorganized their systems and provided larger salaries, as in New York, Chicago, and St. Louis.

(b) In New York both examination and college degree are required for entrance.

(c) In Washington neither examination nor college degree is required for entrance.

3. Promotion requirements:

(a) Promotions are based on merit and longevity.

(b) Promotions from group to group, in the majority of cities, are made upon the recommendation of the superintendent and approval of the board of education, or upon written and oral examinations.

(c) In Chicago, Philadelphia, Boston, and St. Paul eligibility to principalship is determined by special examinations.

(d) In New York there is a special examination for the highest group *c*, and in Chicago there is one each for groups *b* and *c*.

(e) In Washington there is necessarily no rule for promotion.

^a See Table C for list of salaries vacated by high school teachers leaving Washington for higher salaries elsewhere.

TABLE B.—*Salary systems and entrance and promotion requirements for high schools.*

[Compiled from the latest pamphlets from the United States Bureau of Education, from the latest available reports of the boards of education, and from the Report of the National Educational Association.]

City and position.	Period attain- ing maxi- mum.	Salary groups.				Regular annual increase.		Entrance and promotion requirements.
		Women.		Men.		Women.	Men.	
		Mini- mum.	Maxi- mum.	Mini- mum.	Maxi- mum.			
New York:								
Principals.....	6	\$700	\$1,000	\$900	\$5,000 1,200	\$50	\$50	Competitive examination, degree from certified college or university and pedagogical training.
Junior teachers (laboratory and library assistants).....	10	1,100	1,900	1,500	2,400	80	110	Competitive examination, degree from certified college or university, and pedagogical training, and 3 years' experience (1 year of graduate work equivalent of 1 year's experience).
Regular teachers (assistants).....	5	2,000	2,500	2,500	3,000	100	100	Competitive examination, degree from certified college or university, and pedagogical training, and 3 years' experience (1 year of graduate work equivalent of 1 year's training), and special examination.
First assistant (head teacher or assistant principal).....	5	2,000	2,500	2,000	2,500	.....	100	Examination in methods of teaching, subject, and school management, psychology, and history of education of those whose record of effi- ciency is 80 per cent.
Chicago, Ill.:								
Principals.....	5	2,500	3,000	2,500	3,000	.....	100	Competitive examination.
Teachers (French, German, drawing)	9	750	1,200	750	1,200	.....	50	Examination in methods of teaching of those whose record of efficiency is 80 per cent.
	3	1,200	1,500	1,200	1,500	.....	100	Examination in methods of teaching, subject, and in school manage- ment, psychology, and history of education of those whose record of efficiency is 80 per cent.
Instructors.....	5	1,500	2,000	1,500	2,000	.....	100	Competitive examination.
	5	850	1,200	850	1,200	.....	50-75	Examination in methods of teaching of those whose record of efficiency is 80 per cent.
	3	1,200	1,500	1,200	1,500	.....	100	Examination in methods of teaching of those whose record of efficiency is 80 per cent.
	5	1,500	2,000	1,500	2,000	.....	100	Examination in school management, psychology, and history of educa- tion of those whose record of efficiency is 80 per cent.
St. Louis, Mo.:								
Principals.....	2	3,500	3,600	3,500	3,600	.....	100	Recommendation of superintendent.
Fifth assistant teachers.....	3	688	840	688	840	.....	48-56	Entrance, examination or certificate from college of national standing; promotion, recommendation of superintendent.
Fourth assistant teachers.....	4	800	1,000	800	1,000	.....	40-56	Do.
Third assistant teachers.....	4	1,040	1,248	1,040	1,248	.....	48-56	Do.
Second assistant teachers.....	4	1,312	1,552	1,312	1,552	.....	48-96	Do.
First assistant teachers.....	4	1,456	1,856	1,456	1,856	.....	90-104	Do.
Head assistant teachers.....	3	1,896	2,064	1,896	2,064	.....	48-64	Do.
Assistant principals.....	3	2,160	2,472	2,160	2,472	.....	80-120	Do.

Cleveland, Ohio: Principals	3	a 3,000	3,500	3,000	3,500	.....	Recommendation of superintendent.
	3	1,000	1,200	1,000	1,200	.....	Entrance and promotion from group to group, recommendation of superintendent and approval of the board of education. Years of outside experience credited upon entrance by the superintendent at his discretion. Special salaries above \$2,200 by special act of the board of education.
	3	1,300	1,500	1,300	1,500	.....	
Assistant principal	2	1,600	1,800	1,600	1,800	.....	
	2	1,900	2,000	1,900	2,000	.....	
	1	a 2,100	2,200	2,100	2,200	.....	
Providence, R. I.: Principals	3	600	2,500	600	2,500	.....	Entrance, degree from college or polytechnic school; promotion from group to group determined by committee on high schools.
Fourth assistant teachers	2	1,000	1,200	1,000	1,200	.....	Do.
Third assistant teachers	2	1,300	1,500	1,300	1,500	.....	Do.
Second assistant teachers	2	1,600	1,800	1,600	1,800	.....	Do.
First assistant teachers	2	1,900	2,000	1,900	2,000	.....	Do.
Detroit, Mich.: Principals	a 2,000	3,000	3,000	2,000	3,000	.....	Recommendation of superintendent.
Teachers	10	700	a 1,200	700	a 1,200	.....	Entrance, no experience in high school work minimum salary.
Heads of departments .....	.....	.....	.....	.....	.....	.....	Entrance, examination or a diploma from a State university, with 3 years successful experience.
New Jersey: Principals	5	.....	2,500	3,000	3,000	.....	Statutory law.
Teachers	4	800	1,200	1,500	2,400	.....	Do.
St. Paul, Minn.: Principals	a 2,000	3,000	2,000	3,000	3,000	.....	Special examination in school management.
Teachers	8-10	700	1,100	700	1,100	.....	Examination in English literature, algebra, geometry, general history, and subjects to be taught or degree from certified college. Special salaries above \$1,100.
Philadelphia, Pa.: Principals	f 2,500	f 4,000	f 3,500	f 4,000	f 4,000	.....	Recommendation of superintendent.
Teachers .....	.....	1,050	1,250	2,500	2,500	.....	Entrance, examination for certificate, promotion, recommendation of high school committee to board of education.
Heads of departments .....	.....	1,500	.....	3,000	.....	.....	
Boston, Mass.: Principals	11	f 972	f 1,836	f 3,780	f 4,200	.....	Entrance, examination; college degree; promotion, regular annual increase until maximum is reached, no groups.
Teachers .....	.....	.....	1,476	3,000	.....	.....	
Somerville, Mass.: Principals	7	.....	2,300	3,000	3,000	.....	Entrance, examination according to State law, promotion upon recommendation of the board.
Teachers	4	.....	1,800	2,000	2,000	.....	Do.
.....	7	.....	1,000	1,700	1,700	.....	Do.
.....	6	.....	1,000	1,300	1,300	.....	Do.
.....	4	1,000	1,200	1,000	1,200	.....	Do.
.....	2	900	1,000	1,000	1,000	.....	Do.
.....	5	650	900	650	900	.....	Do.

a No regulation as to sex.

b First \$100 at end of second year of group period.

c \$100 at end of second and fourth year of group period.

d Special salaries above \$2,200.

e \$100 at end of ninth year.

f Salaries vary according to experience of principal and size of building.

g \$150 increase at end of fifth and tenth year.

h Salary of instructors increase \$50 annually until maximum is reached.

i Assistant professor is \$1,800; that of professor \$2,500.

j Both men and women in this office.

Salary of

TABLE B.—*Salary systems and entrance and promotion requirements for high schools*—Continued.

City and position.	Period attain- ing maxi- mum.	Salary groups.				Regular annual increase.		Entrance and promotion requirements.
		Women.		Men.		Women.	Men.	
		Mini- mum.	axi- mum.	Mini- mum.	Maxi- mum.			
Los Angeles, Cal.: Principals.....					\$3,600			High school certificate according to State law. College degree, for entrance, of certified college and 12 hours' work for one-half of year in theory of education or in practice of teaching under pedagogical faculty may be offered. Do. Do. Do. Do.
Heads of departments.....					1,750			Do.
Teachers.....			\$1,750		1,750			Do.
San Francisco, Cal.: Principals.....			2,040		2,040			Do.
	2	\$1,260	1,500	\$1,260	1,500	\$120	\$120	Do.
Heads of departments.....			3,000		3,000			Entrance, examination for high school certificate or college degree; promotion upon recommendation of principal. Do. Do.
Regular teachers (assistants).....	4	1,200	1,680	1,200	1,680	120	120	Do.
Omaha, Nebr.: Principals.....					2,400			Do.
First assistant teachers.....			1,800		1,800			Do.
Heads of departments.....	2	1,320	1,560	1,320	1,560	120	120	Do.
Regular teachers (assistants).....	4	840	1,320	840	1,320	120	120	Do.
Second assistant teachers.....			1,800		1,800			Do.
Newark, N. J.: Principals.....					3,500			Do.
Heads of departments.....	3	1,200	1,600	2,000	2,300	100	100	Do.
Regular teachers (assistants).....	4-7	800	1,200	1,300	2,000	100	100	Do.
Denver, Colo.: High school teachers.....	2			800	1,000		100	Do.
	2			1,100	1,300		100	Do.
	2			1,400	1,600		100	Do.
Assistant principals and head teachers (first assistants).....	2			1,700	1,900		100	Do.
Washington, D. C.: Principals.....			1,800		1,800			Do.
Teachers.....		500	1,200	500	1,200			Do.
Heads of departments.....		1,200	1,500	1,200	1,500			Do.

There are about 1,200 teachers in the Washington elementary schools. During the past fifteen years 18 teachers in the elementary schools have left Washington to accept better pay elsewhere.

There are about 200 teachers in the Washington high schools. During the past fifteen years 48 high school teachers have left Washington to accept better pay elsewhere; 35 of these are men. Twenty-one have left during the past three years. The average salary vacated was \$1,083; the average salary received is \$2,023, which is increasing, as annual increases are provided in the majority of cities to which these teachers have been called.—(Compiled to June, 1905.)

TABLE C.—*High-school teachers who have left Washington to accept better pay.*

One at—	Present salary elsewhere.	One at—	Present salary elsewhere.
\$2,500	\$5,000	\$1,200	\$1,600
1,500	5,000	800	1,800
1,500	4,000	1,200	1,960
1,500	2,800	850	^a 1,500
1,000	2,290	750	900
1,000	2,290	750	1,200
1,200	1,500	1,000	1,500
750	1,410	1,200	^b 1,500
1,200	1,600	1,200	1,400
850	1,500	950	1,400
900	2,000	775	1,000
1,200	2,500	1,000	1,600
1,000	2,400	1,200	3,000
900	2,000	850	1,100
1,600	2,000	850	2,200
1,200	4,000	800	1,500
900	1,550	800	(^c)
900	1,800	800	1,800
1,200	1,800	900	(^d)
900	2,000	1,200	1,960
1,000	1,900	900	2,400
850	-----	800	(^e)
650	-----	600	(^e)
1,200	1,400		
1,200	1,500	1,083	2,023

^a And expenses.

^b And house.

^c County superintendent.

Total, 48.

^d Lawyer.

^e Private schools.

In the list of 80 cities given, the following facts are to be noted with reference to Table D. (Summarized from salary report, N. E. A., 1905.)

Washington, D. C., ranking fifteenth in population, has 7 high-school principals, 202 high-school teachers, 110 elementary school principals (exclusive of 13 supervising principals), 1,029 elementary school teachers. Pays an average annual salary of \$862 to high-school teachers, and an average annual salary of \$637 to elementary-school teachers.

Washington, D. C., ranks fourth in the number of high-school principals; fourth in the number of elementary-school principals; fifth in the number of high-school teachers; ninth in the number of elementary-school teachers; seventy-first in the average salary of high-school teachers; twenty-second in the average salary of elementary-school teachers.

Of the 19 cities with population of 200,000 or over, Washington, D. C., pays the lowest average annual high-school salary, while 7 of these cities pay an average annual salary to elementary-school teachers lower than Washington, D. C.

Of the 39 cities with population of 100,000 or over, Memphis, Tenn. (\$817), and St. Joseph, Mo. (\$857), are the only two paying a lower average annual salary to high-school teachers than Washington, D. C., while of these same cities, 23 pay an average annual salary to elementary-school teachers lower than Washington, D. C.

Of the 80 cities with population of 50,000 or over, in addition to Memphis, Tenn., and St. Joseph, Mo. (given above), Reading, Pa. (\$609), Wil-

mington, Del. (\$710), Trenton, N. J. (\$800), Manchester, N. H. (\$841), Salt Lake City, Utah (\$846), Elizabeth, N. J. (\$845), Kansas City, Kans. (\$790), alone pay an annual average salary to high-school teachers lower than Washington, D. C., while of these same cities 48 pay an annual average salary to elementary-school teachers lower than Washington, D. C.

TABLE D.—Number and average yearly salaries of principals and teachers, and of principals and teachers combined in high and elementary schools in the cities given.

CITIES WITH POPULATION OF OVER 1,000,000.

[Summaries of tables in salary report, N. E. A., July, 1905.]

City.	High schools.						Elementary schools.					
	Principals.		Teachers.		Principals and teachers.		Principals.		Teachers.		Principals and teachers.	
	No.	Average salary.	No.	Average salary.	No.	Average salary.	No.	Average salary.	No.	Average salary.	No.	Average salary.
1. New York	16	\$4,351	643	\$1,749	659	\$1,812	418	\$2,777	11,247	\$996	11,665	\$1,060
2. Chicago	15	2,960	341	1,446	356	1,510	226	2,284	4,790	823	5,016	889
3. Philadelphia	6	3,583	227	1,491	233	1,545	258	1,479	3,247	717	3,505	773
Total	37	3,663	1,211	1,615	1,248	1,676	902	2,282	19,284	906	20,186	967

200,000 TO 1,000,000.

4. St. Louis, Mo.	3	\$3,135	106	\$1,296	109	\$1,347	85	\$1,839	1,262	\$654	1,347	\$806
5. Boston, Mass.	11	3,818	223	1,853	234	1,944	58	3,137	1,553	941	1,611	1,020
6. Baltimore, Md.	5	2,400	98	1,109	103	1,172	104	1,084	1,353	528	1,457	867
7. Cleveland, Ohio.	5	3,100	142	1,341	147	1,401	71	1,334	1,100	685	1,171	725
8. Buffalo, N. Y.	3	2,500	94	914	97	963	62	1,526	1,101	606	1,163	655
9. San Francisco, Cal.	5	2,832	76	1,513	81	1,594	53	1,827	774	926	827	984
10. Pittsburg, Pa.	1	3,000	64	1,230	65	1,237	108	1,295	872	607	980	683
11. Cincinnati, Ohio.	3	2,533	64	1,369	67	1,421	49	1,714	804	726	853	782
12. Milwaukee, Wis.	1	2,000	61	1,089	65	1,157	51	1,506	717	632	768	690
13. Detroit, Mich.	3	2,333	105	1,082	108	1,117	70	1,253	732	636	802	690
14. New Orleans, La.	3	1,440	36	876	39	920	65	821	597	479	662	513
15. Washington, D. C.	7	1,800	202	862	209	891	110	999	919	637	1,029	676
16. Newark, N. J.	1	3,500	46	1,493	47	1,536	42	1,896	754	711	796	773
17. Jersey City, N. J.	1	2,900	19	1,284	20	1,365	44	1,754	549	650	593	732
18. Louisville, Ky.	4	2,325	73	1,076	77	1,141	45	1,151	495	504	540	558
19. Minneapolis, Minn.	4	2,400	138	933	142	975	56	1,150	762	699	818	730
Total	63	2,685	1,547	1,230	1,610	1,287	1,073	1,455	14,344	677	15,417	732

100,000 TO 200,000.

20. Indianapolis, Ind.	2	\$2,550	78	\$1,027	80	\$1,065	36	\$979	517	\$582	553	\$608
21. Providence, R. I.	4	2,500	80	1,253	84	1,313	83	919	406	593	489	649
22. Kansas City, Mo.	4	2,438	110	970	114	1,021	48	1,307	486	592	534	657
23. St. Paul, Minn.	4	2,250	79	976	83	1,037	42	1,121	446	644	488	685
24. Rochester, N. Y.	1	2,600	69	866	70	891	31	1,187	444	549	475	591
25. Toledo, Ohio.	2	1,750	39	1,050	41	1,084	34	964	362	589	396	621
26. Denver, Colo.	4	2,925	100	1,218	104	1,284	46	1,386	532	762	578	812
27. Allegheny, Pa.	1	2,000	22	1,080	23	1,120	21	1,862	328	745	349	812
28. Columbus, Ohio.	4	1,829	70	1,120	74	1,158	33	1,116	390	546	423	590
29. Worcester, Mass.	3	3,000	70	1,051	73	1,131	33	1,005	427	575	460	606
30. Los Angeles, Cal.	2	2,600	53	1,222	55	1,272	59	1,294	497	697	556	761
31. New Haven, Conn.	1	3,200	55	915	56	956	29	724	346	536	375	551
32. Syracuse, N. Y.	2	2,750	56	936	58	998	33	1,215	394	579	427	628
33. Fall River, Mass.	1	3,000	21	1,090	22	1,177	47	800	317	493	364	533
34. Memphis, Tenn.	1	1,500	13	817	14	846	11	1,060	128	534	139	575
35. Omaha, Nebr.	1	2,400	51	1,014	52	1,040	34	1,119	283	682	317	684
36. Paterson, N. J.	1	2,300	23	1,004	24	1,058	19	1,563	305	580	324	637
37. St. Joseph, Mo.	2	1,455	28	857	30	900	32	795	192	477	224	522
38. Scranton, Pa.	1	2,500	26	1,185	27	1,233	36	878	306	555	312	580
39. Lowell, Mass.	1	3,000	30	915	31	982	42	935	215	595	257	651
Total	42	2,418	1,073	1,044	1,115	1,096	749	1,087	7,321	603	8,070	648

TABLE D.—Number and average yearly salaries of principals and teachers, and of principals and teachers combined in high and elementary schools, etc.—Continued.

50,000 TO 100,000.

City.	High schools.						Elementary schools.					
	Principals.		Teachers.		Principals and teachers.		Principals.		Teachers.		Principals and teachers.	
	No.	Average salary.	No.	Average salary.	No.	Average salary.	No.	Average salary.	No.	Average salary.	No.	Average salary.
40. Portland, Oreg.	1	\$2,000	22	\$986	23	\$1,030	27	\$1,252	304	\$684	331	\$731
41. Cambridge, Mass.	3	3,000	60	1,030	63	1,124	34	1,230	267	680	301	742
42. Atlanta, Ga.	2	1,875	20	1,038	22	1,114	22	1,009	217	517	239	562
43. Albany, N. Y.	1	3,000	29	1,050	30	1,115	22	1,605	224	586	246	677
44. Dayton, Ohio.	1	2,000	34	1,093	35	1,119	22	1,425	319	547	341	604
45. Seattle, Wash.	1	1,850	50	1,027	51	1,043	24	1,348	297	755	321	862
46. Grand Rapids, Mich.	2	2,300	40	913	42	979	34	866	288	608	322	635
48. Richmond, Va.	2	1,650	33	609	35	668	16	1,336	224	439	240	498
49. Reading, Pa.	2	1,600	18	1,044	20	1,100	.....	.....	317	483	317	483
50. Nashville, Tenn.	2	1,725	16	1,022	18	1,100	10	1,140	201	539	211	568
51. Wilmington, Del.	2	1,550	20	710	22	786	25	614	222	432	247	450
52. Camden, N. J.	1	1,400	18	889	19	916	33	914	270	526	303	568
53. Bridgeport, Conn.	1	2,500	18	886	19	971	21	987	204	548	225	589
54. Trenton, N. J.	1	2,300	17	800	18	883	24	913	199	507	223	550
55. Troy, N. Y.	1	2,500	18	983	19	1,063	37	727	135	495	172	545
56. Lynn, Mass.	2	2,500	31	1,056	33	1,144	38	843	174	586	212	632
57. Oakland, Cal.	2	2,505	38	1,269	40	1,331	18	1,717	210	866	228	933
58. New Bedford, Mass.	1	3,000	15	1,220	16	1,331	26	981	174	611	200	659
59. Somerville, Mass.	2	3,000	39	1,126	41	1,217	23	1,383	222	647	245	716
60. Lawrence, Mass.	1	2,800	23	872	24	952	23	885	188	501	211	543
61. Springfield, Mass.	2	2,850	43	1,084	45	1,162	25	1,204	243	596	268	653
62. Savannah, Ga.	1	2,000	8	1,388	9	1,456	12	1,600	115	523	127	624
63. Hoboken, N. J.	1	2,000	8	990	9	1,102	9	1,800	183	639	192	693
65. Peoria, Ill.	1	2,500	22	977	23	1,043	17	1,576	245	537	262	604
66. Evansville, Ind.	1	1,800	.....	.....	.....	.....	15	953	185	546	200	577
67. Manchester, N. H.	1	2,200	16	841	17	921	16	1,056	108	522	124	591
68. Utica, N. Y.	1	2,500	20	900	21	976	18	817	170	499	188	530
69. San Antonio, Tex.	1	1,800	13	1,092	14	1,142	25	1,037	136	579	161	650
70. Duluth, Minn.	1	3,000	22	919	23	1,010	15	1,030	222	594	237	621
71. Salt Lake City, Utah.	2	2,000	28	846	30	923	22	1,253	277	562	299	613
72. Waterbury, Conn.	1	2,300	18	867	19	942	14	933	162	551	176	582
73. Elizabeth, N. J.	1	2,700	16	845	17	954	9	1,556	116	559	125	631
74. Erie, Pa.	1	2,100	18	990	19	1,048	17	745	180	431	197	458
76. Wilkes-Barre, Pa.	1	1,900	16	925	17	982	18	974	146	504	164	556
77. Kansas City, Kans.	1	1,500	22	790	23	821	21	835	154	486	175	528
78. Norfolk, Va.	1	2,000	9	883	10	995	12	1,133	88	477	100	555
79. Harrisburg, Va.	1	2,000	16	963	17	1,024	33	702	138	459	171	506
80. Yonkers, N. Y.	1	2,900	22	1,116	23	1,193	16	1,203	171	704	187	747
Total.	51	2,248	876	931	927	1,051	793	1,075	7,695	572	8,488	619

Table E gives list of the leading 24 cities from which information was obtainable as follows:

1. Whether the assistant superintendents have departmental supervision or not.
2. Whether there are supervising principals with sectional supervision or not.
3. Whether there are departmental supervisors or not.
4. Whether principals have educational as well as executive control, and whether directly responsible to the superintendent of schools.
5. Whether salary of principal is dependent upon number of classes or rooms.
6. Whether there are prerequisites for candidates for teacherships or not.
7. Whether there are written examinations in special and professional subjects for principals and teachers.
8. Whether there is a probationary period for teachers.
9. Whether there is an examination for promotion of teachers.
10. Whether there is a special board of examiners.
11. Whether there are ungraded, truant, or detention schools.

For additional information as to 6 and 7 see Table B. With reference to ungraded, parental, truant, detention, or like schools, it is to be noted that nearly all of the cities given in Table E have such schools. Philadelphia, Pa., and St. Louis, Mo., two of the cities most recently reorganizing their school systems, established such schools during the present year 1905.

TABLE E.

Cities.	Assistant superintendent with departmental supervision.	Supervising principals with sectional supervision.	Departmental supervisors (primary, grammar, etc.)	Principals with educational as well as executive control.	Principals directly responsible to superintendent.	Salaries of principals dependent upon number of classes in buildings.	Prerequisite requirements for candidates for teacherships.
New York, N. Y.	Yes ^a	No	Yes	Yes	Yes	Yes	Yes.
Chicago, Ill.	Yes ^b	No	No	Yes	Yes	Yes ⁱ	Yes.
Philadelphia, Pa.	Yes ^a	No ^h	Yes	Yes	Yes	Yes ^k	Yes.
St. Louis, Mo.	No ^c	No	Yes	Yes	Yes	Yes	No.
Boston, Mass. ^r	No ^d	No	Yes	Yes	Yes	(?)	Yes.
Cleveland, Ohio.	Yes ^e	No	Yes ^e	Yes	Yes	Yes ^k	No.
San Francisco, Cal.	Yes	No	No	No	Yes	Yes	(?)
Cincinnati, Ohio.	Yes ^d	No	No	Yes	Yes	Yes	Yes.
Milwaukee, Wis.	Yes	No	(?)	Yes	Yes	Yes	Yes.
Washington, D. C.	No ^e	Yes	Yes ^a	No	No	No	No.
Newark, N. J. ^r	Yes ^f	No	Yes ^g	Yes	Yes	Yes	Yes.
Minneapolis, Minn.	Yes ^f	No	Yes	Yes	Yes	Yes	Yes. ^m
Providence, R. I.	Yes	No	Yes	Yes	Yes	Yes ^k	Yes. ^l
St. Paul, Minn.	No ^d	No	Yes	Yes	Yes	Yes	Yes.
New Haven, Conn.	No ^d	Yes	Yes	No	No	Yes	Yes.
Paterson, N. J. ^r	(?)	No	(?)	Yes	Yes	(?)	Yes.
Omaha, Nebr.	(?)	No	(?)	Yes	Yes	Yes	Yes. ^p
Los Angeles, Cal.	Yes	No	Yes	Yes	Yes	Yes	Yes.
Lowell, Mass. ^r	No	No	No	No	Yes	(?)	Yes. ^l
Cambridge, Mass.	No	No	Yes ^{ff}	Yes	Yes	(?)	Yes. ⁿ
Grand Rapids, Mich.	No	No	No	Yes	Yes	Yes	Yes.
Dayton, Ohio	(?)	No	No	Yes	Yes	(?)	Yes. ^o
New Bedford Mass. ^r	No	No	No	Yes	Yes	(?)	Yes. ^l
Somerville, Mass. ^r	No	No	No	No	No	Yes	Yes.

^a There are associate superintendents who, under the direction of the superintendent, supervise departmentally but not sectionally. There are district superintendents who supervise sectionally.

^b Supervisors of special branches of instruction.

^c The assistant superintendents are assigned to districts and are assisted by departmental supervisors.

^d There are supervisors with departmental supervision directly responsible to the superintendent.

^e In addition to the assistant superintendents there are departmental supervisors.

^f These supervise departmentally.

^{ff} Kindergarten included in primary.

^g Expert departmental supervisors in subjects as well as of primary and intermediate grades; places filled by competitive examination.

^h The supervising principals in Philadelphia are group principals.

ⁱ No high school class organized with less than 15 pupils in schools of 500 or less, nor with less than 20 pupils in schools of more than 500. After organization if a class falls beneath 10 in number it is discontinued and its members sent to the nearest school.

^k Also according to character of school, primary, grammar, etc.

^l Degree from college of standing.

^m College degree and examination in subject, and 2 years' successful experience.

ⁿ College degree or equivalent preparation.

^o College degree or State normal school certificate and 2 years' successful experience or examination and 5 years' successful experience.

^p College certificate or examination in group containing subject taught.

^r State law.

TABLE E—Continued.

Cities.	Written entrance examinations in special and professional subjects for—					Probationary period for teachers.	Examination for promotion of teachers.	Special board of examiners.	(1) Ungraded, (2) detention, or (3) parental schools.
	assistant superintendents.	high-school principal.	high-school teacher.	elementary-school principal.	elementary-school teacher.				
New York, N. Y.	(?)	(?)	Yes ..	(?)	Yes ..	3 yrs.	Yes ..	Yes ..	Yes. <i>g</i>
Chicago, Ill.	Yes ..	Yes ..	Yes ..	Yes ..	Yes ..	3 yrs.	Yes ..	No ..	Yes.
Philadelphia, Pa.	No ..	No <i>a</i> ..	Yes <i>b</i> ..	Yes ..	Yes ..	(?)	No ..	No ..	Yes. <i>l</i>
St. Louis, Mo.	No ..	No <i>a</i> ..	Yes <i>c</i> ..	Yes ..	Yes ..	Yes ..	No <i>a</i> ..	No ..	Yes. <i>m</i>
Boston, Mass. <i>n</i> ..	No ..	No ..	Yes <i>e</i> ..	No ..	Yes ..	1 yr.	No ..	Yes <i>h</i> ..	Yes. <i>n</i>
Cleveland, Ohio ..	No ..	No ..	No ..	No ..	No ..	No ..	No ..	No ..	Yes.
San Francisco, Cal.	No ..	No ..	Yes <i>f</i> ..	No ..	Yes <i>f</i> ..	(?)	(?)	Yes ..	Yes.
Cincinnati, Ohio ..	No ..	Yes ..	Yes ..	Yes ..	Yes ..	(?)	Yes ..	Yes ..	No.
Milwaukee, Wis.	No ..	No ..	No ..	Yes ..	Yes ..	No ..	(?)	No ..	(?)
Washington, D. C.	No ..	No ..	No ..	No ..	Yes ..	No ..	No ..	No ..	No.
Newark, N. J. <i>n</i> ..	No ..	Yes <i>d</i> ..	Yes <i>d</i> ..	Yes <i>d</i> ..	Yes <i>d</i> ..	12 yrs.	(?)	Yes ..	Yes. <i>n</i>
Minneapolis, Minn.	No ..	No ..	Yes ..	No ..	Yes ..	5 yrs.	No ..	No ..	Yes.
Providence, R. I.	No ..	No ..	No <i>c</i> ..	No ..	No ..	2 yrs.	No ..	No ..	Yes. <i>k</i>
St. Paul, Minn.	No ..	Yes ..	Yes ..	Yes ..	Yes ..	1 yr.	No ..	No ..	No.
New Haven, Conn.	No ..	No ..	Yes ..	No ..	Yes ..	1 yr.	No ..	No ..	Yes.
Paterson, N. J. <i>n</i> ..	No ..	No ..	No ..	No ..	Yes ..	1 yr.	No ..	Yes <i>n</i> ..	(?)
Omaha, Nebr.	No ..	Yes <i>d</i> ..	Yes <i>d</i> ..	Yes ..	Yes ..	5 yrs.	No ..	Yes ..	No.
Los Angeles, Cal.	No ..	(?)	Yes <i>d</i> ..	(?)	Yes ..	5 yrs.	No ..	No ..	Yes. <i>n</i>
Lowell, Mass. <i>n</i> ..	No ..	Yes ..	Yes ..	Yes ..	Yes ..	3 yrs.	No ..	Yes ..	Yes. <i>n</i>
Cambridge, Mass.	No ..	No ..	Yes ..	No ..	Yes ..	Yes ..	No ..	No ..	Yes. <i>n</i>
Grand Rapids, Mich.	No ..	Yes ..	Yes ..	Yes ..	Yes ..	1 yr.	Yes ..	No ..	Yes.
Dayton, Ohio ..	No ..	No ..	No ..	No ..	Yes ..	No ..	No ..	Yes <i>n</i> ..	No.
New Bedford, Mass. <i>n</i> ..	No ..	No ..	Yes ..	No ..	Yes ..	3 yrs.	No ..	No ..	Yes. <i>n</i>
Somerville, Mass. <i>n</i> ..	No ..	No ..	Yes ..	No ..	Yes ..	Yes ..	No ..	No ..	Yes. <i>i</i>

a Recommendation of superintendent.*b* Competitive examination; sometimes college certificate; sometimes not.*c* Degree from college of standing.*d* College degree or certificate in professional training as substitute (for high school teachers).*e* College degree and pedagogical training and competitive examination.*f* Certificate and competitive examination.*g* College degree and examination in subject, and 2 years' successful experience.*h* Board of examiners made up of departmental supervisors.*i* Parental.*k* Ungraded.*l* Truant (law, 1905).*m* Law, 1905.*n* State law.

[From Report on Salaries, etc., made to N. E. A., July, 1905.]

FUNDS FOR PAYMENT OF TEACHERS' SALARIES.

Publicists, speaking of the common school, reiterate the demand that its education shall be high class and that it shall be steady. This depends upon high-class teachers remaining for long periods in positions where the circumstances encourage high-class work. This calls for salaries sufficiently high to attract, retain, and encourage good teachers to do good work. In municipalities where such circumstances have been realized, the progress has been: First, the increase of the wages of certain teachers by special resolution; second, the adoption of regular schedules of salaries for all teachers; third, the provision for a fixed regular increase of salary for merit and for additional length of service for the principal classes of teachers. The point has now been reached where the attention of school authorities is directed to the necessity of protecting such schedules of salaries

against relapse owing to other public demands, which may seem to those who, at the moment, may have the disposition of the community funds, to be of more pressing necessity than the payment of good remuneration to teachers. In most localities the funds for the payment of teachers' salaries are not distinct from the general educational appropriation, to be used for buildings, sites, coal, apparatus, and books. Ambitious schemes to erect fine buildings may result in poorer education, because there is not money enough left to employ good teachers, or to enable good teachers to do proper work.

Your committee's investigations show this phase of the problem of teachers' salaries in the cities of the country at large to be without general plan as to procedure or policy. From the replies received to the committee's inquiries the following methods of dealing with the appropriations for the payment of teachers' salaries were found to be in use in various parts of the country:

1. Teachers' salaries paid from a special appropriation for this purpose, which may not be used for any other purpose. New York, N. Y., Philadelphia, Pa., St. Louis, Mo., Baltimore, Md., Cleveland, Ohio, and San Francisco, Cal., are examples of cities where this plan is in operation.

2. Teachers' salaries paid from the general educational appropriation. New Orleans, La., Minneapolis, Minn., and Providence, R. I., are examples of cities where salaries are paid out of a general appropriation. The superintendent of schools in one Massachusetts city said, in regard to this matter: "Some—or rather many—towns have a certain amount appropriated for teachers' salaries, certain amount for text-books, certain amount for transportation, etc. It is ever so much better to have a general appropriation for school purposes." But in Massachusetts it is stated that the "Massachusetts statute provides that 'the school committee shall contract with teachers.' The supreme court of the State has ruled that this gives the school committee absolute control, and that the city council can not limit the school committee in the item of expenditures for salaries, but can limit expenditures for all other items."

3. Teachers' salaries paid from State and local tax or special levy. In a number of States the law requires that the money given by the State in aid of local education can be used only for teachers' salaries. Several States also apply a similar restriction to a county contribution, and in some a specified local levy is also protected in like manner. But such restrictions do not, as a rule, affect the salaries of teachers in city schools, as the amount from all of the sources mentioned would still be less than the amount expended for salaries. Thus, in New Jersey it is stated that "all of the State money, viz, \$200 per teacher, must be spent for teachers' salaries or fuel." But it is evident that \$200 will not pay the salary of any teacher in any city school in the State. In New York City it is required by State law that not less than a levy of a specified rate shall be used for teachers' salaries. This will be explained more in detail.

THE TEACHERS' SALARY FUND IN NEW YORK CITY.

Inasmuch as the educational system of New York City has experienced several important changes in the administration of its payments of teachers' salaries, typical of the progress of the movement begun in other cities, a sketch of the evolution of its salary usage is submitted.

For many years prior to 1899 the amount of money to be devoted to the payment of the salaries of teachers of the schools of New York City was decided by the municipal board of estimate and apportionment, acting upon requests made for the annual city budget by the board of education. In 1887 the board of education claimed that the allowance granted by the board of estimate was \$200,000 short of the actual necessities of the school system. An appeal was made to the legislature of the State. The legislature passed a bill requiring the

board of estimate to reopen the budget and allot the extra \$200,000 desired. In securing this legislation the board of education made prominent the argument that the maintenance of the schools is primarily the function of the entire State; that the Commonwealth delegates to municipalities the details of collecting money for the maintenance of education, and that if remissness by any municipality be shown it is the State's duty to interfere and to enforce the performance of the obligation. This claim was, as will be shown, more effectively pressed in later legislative action affecting the payment of New York teachers.

From 1887 to 1899 the old method of determining the amount of the salary fund continued, but with increasing dissatisfaction as to the amount of allotment made by the board of estimate. The board of education was willing to make salary schedules with intent to keep pace with increased cost of living, but it was unable to put such schedules into operation because of its failure to secure sufficient funds from the financial officers of the city. In some cases new schedules were put into effect, but the periodic increase for length of service could not be paid. In 1898 a movement of teachers and principals received the support of Senator John F. Ahearn, who introduced at Albany the bill which bears his name and which provides that the board of estimate and apportionment must provide and the board of education must pay not less than certain specified sums to teachers of specified grades. When a teacher, judged by proper authorities to be fit and meritorious, reaches the end of a specified period of service, such a teacher must not be paid less than a specified sum per year in addition to the yearly salary required. This law, the basis of the present New York City salary usage, makes the demand of the State upon the city for educational expenditure continuous. It also fixes the principle that the education furnished by the public schools must not be given by teachers who are below a specified grade of cheapness as to their salaries.

Some matters of dispute between the board of education and the board of estimate arising as to the interpretation of the Ahearn law, various measures were brought up in the legislature to afford relief to teachers whose pay was in question. At this time Dr. William H. Maxwell, city superintendent of schools, proposed the now well-known 4-mill provision. Doctor Maxwell's argument was that the amount of money to be expended each year for paying the teaching force should be determinable beforehand to a certainty in order that the organization of the schools, assignment of teachers, etc., could be done deliberately, with foresight, and without waste. He cited the well-known usage of endowment, so general in the case of large universities and private schools, and argued that the advantages arising to these institutions from having a reliable income each year should be paralleled in the public schools. He cited the University of Michigan as an example of the successful working of the plan of setting aside each year a specified per cent of money raised by taxation, and proposed that the pay of the teachers of New York be as steady and as assured as that of the salaries of professors occupying endowed chairs in universities. Mr. Henry R. M. Cook, auditor of the board of education, compiled tables showing that the allotment of a sum amounting to 4

mills on every dollar of valuation of the taxable property of New York, as it was then assessed, would enable the board of education to pay, without waste, the salaries of teachers as fixed by the schedule of the Ahearn law.

Such a measure was therefore introduced into the legislature, passed by it, and signed by Governor Roosevelt. This amendment to the Ahearn law went into effect May 3, 1901. Mayor Low's administration changed the usage of assessments so as to estimate taxable property at its full value. A proposition was then made to reduce the proportion of allotment for teachers' salaries from 4 mills to 3 mills. The board of education favored this reduction and the legislature fixed it by statute. This allotment is now found by the board of education inadequate to pay the salaries of all the teachers deemed by it necessary to instruct the school population. To provide for instruction keeping pace with the growth of the city, various members of the board of education estimated an additional salary fund of from \$600,000 to \$900,000 a year necessary. The board of education of New York is, at the time of writing this report, considering various expedients, as the consolidation of schools, transportation of children, reduction of the school day, shortening the term of evening schools, avoidance of the employment of men teachers, appointment of substitute teachers for long periods, etc., so as to keep within the limits of the salary fund allotted by the present law. Meantime the legislature is being petitioned to make the per centum allowance for the teachers' salary fund an allotment of $3\frac{1}{2}$ mills on every dollar of taxable property in the city.

Mr. Henry R. M. Cook, auditor of the New York Board of Education, has called attention to the fact that, while the present method of determining the amount of appropriations for teachers' salaries is much better than any earlier usage, it is not founded upon the proper variable. Under the present plan the increase of the salary fund is conditioned by the increase of the total value of taxable property in the city. The variation of the assessments has, however, only a remote connection with the variation in school population. This Mr. Cook shows by the following figures:

Increase in assessed valuation and in school attendance in New York City, 1899 to 1903.

Year.	Per cent of increase over preceding year in—				
	Assessed valuation of property.	Attendance in—			
		Elementary schools.	High schools.	Evening elementary schools.	Evening high schools.
1899.....	13.12	4.90	24.64	8.05	9.21
1900.....	5.05	4.92	15.08	20.88	33.45
1901.....	3.66	5.06	16.35	8.53	31.27
1902.....	1.82	1.74	8.45	12.51	a 3.80
1903.....	40.84	5.82	12.26	17.53	6.71
1904.....	3.83				

a Decrease.

It will be seen from the foregoing figures that the increase in the number of pupils requiring instruction varies independently of the taxable property.

The defects in the scheme of allotment of a per centum of assessed valuation are set forth in Mr. Cook's report as auditor to the president of the board of education, as follows:

It occurs to me that the existing statute, and any amendment on same lines, is hardly logical, and in suggesting this I have in mind the following facts:

1. That the school system grows annually at a compound rate of increase of about 6 per cent, due to increase in school population, which fact may be regarded as a constant for practical purposes.

2. That to meet this constant the assessed valuations of real and personal estate must keep exact step.

3. That if the assessed values are less than the ratio of increase in school population the financial result is insufficient, and it becomes necessary to ask the city for an additional sum, which, if not allowed, restricts the normal working of the system and causes the adoption of expedients which may be more or less open to objection.

4. That if the assessed values are greater than the ratio of increase in school population the financial result is in excess of normal requirements, and there might be a tendency to a more than generous expenditure of money. In any event a greater annual tax will have been levied than is necessary for the conduct of affairs for the fiscal year, which is contrary to the financial policy of the city for more than half a century.

The main point which I desire to bring forward is, that to conduct a system which is increasing in size in a practically constant ratio, the present method of fixing a source of financial increase is unstable, variable, and related to the school system only indirectly. Tax valuations are dependent largely upon political considerations, local conditions, and physical factors over which the educational authorities have no control.

Granted that a change be made from 3 to 3½ mills, the remedy might be but temporary; a slight alteration in methods of valuation, and correspondingly varying results would be apparent in our finances. Such a change would not relieve the situation in 1905, inasmuch as the budget has already been adopted. Again, an appeal to the legislature for a special issue of bonds is superfluous, for the city already has power to issue same for any object if it so desires.

Mr. Cook's plan for determining the fund comprises—

For elementary and high schools, on a fixed allowance per unit of attendance (average).

For all other purposes (except corporate schools), by including a minimum sum for each item.

Annual increases in budget requirements for elementary and high schools to be provided for by ascertaining the increase of school attendance of the current school year over the next preceding school year, and including the increase of attendance at the fixed cost per unit.

Any increase above the minimum amounts established for all other purposes to be recommended by the board of education and discretionary with the board of estimate and apportionment.

For corporate schools, by fixing a per capita rate of \$15.00 based on average attendance during preceding school year.

In the event of an abnormal increase in school attendance in any year, beyond the figures estimated, whereby a financial deficit can be shown to exist, the board of estimate and apportionment to be empowered to authorize the issue of revenue bonds for a sum not exceeding \$100,000 in any one year, provided that the board of education shall certify to the board of estimate and apportionment as to the particular need and purpose for which the sum asked shall be expended.

Mr. Cook has proposed the following statute to govern the salary fund for teachers for New York City:

SECTION 1064. The board of education shall represent the schools and the school system of the city of New York before the board of estimate and apportionment, and before the board of aldermen, in all matters of appropriations in the budget of the city for educational purposes and in all other matters, and shall, in general, be the representative of the school system of the city in its entirety. On or before the fifteenth of September in each year it shall submit an estimate in detail of the

moneys needed for the entire school system of the city during the next succeeding calendar year to the board of estimate and apportionment for its action. The board of estimate and apportionment shall appropriate for the general school fund for the year nineteen hundred and (two) six and, annually, for each year thereafter, an amount (equivalent to not less than three mills on every dollar of assessed valuation of the real and personal estate in the city of New York liable to taxation), which shall be computed in the following manner:

1. Based upon the average attendance of the school year next preceding the calendar year to which the estimate applies, to which shall be added the percentage of increase between the average attendance of the school year hereinbefore mentioned and the school year next preceding same, there shall be appropriated for each unit of the result so ascertained not less than thirty-one dollars in elementary day schools; not less than eighty-eight dollars in day, high, and training schools; not less than twelve dollars and eighty cents in elementary evening schools, and not less than twenty-seven dollars in evening high schools.

2. For the institutions known as corporate schools, not less than fifteen dollars for each unit of average attendance of the school year next preceding the fiscal and calendar year to which the estimate applies.

3. For special education, including special teachers of manual training, physical training, foreign languages, sewing, cooking, music, and drawing, an amount not less than four hundred thousand dollars per annum; for vacation schools, playgrounds, and recreation centers, an amount not less than two hundred thousand dollars, and for evening lectures for the people, an amount not less than one hundred thousand dollars.

4. For the salaries of attendance officers, not less than ninety-two thousand dollars.

5. For general supervision, including the salaries of the members of the board of superintendents, the district superintendents, the members of the board of examiners, and all directors and supervisors, an amount not less than two hundred and sixty-eight thousand five hundred dollars.

In case the aggregate amount so appropriated for the general school fund is insufficient for its purposes the board of estimate and apportionment is hereby empowered to authorize the issue of revenue bonds not exceeding the sum of one hundred thousand dollars in any year, and apply the proceeds of the same to the general school fund; provided that the board of education shall certify to the board of estimate and apportionment the reasons and necessity for such additional sum and the purposes for which the same is to be expended.

In case the amount so appropriated for the general school fund exceeds the expenditures and ascertained liabilities chargeable to such fund during any one year, the amount by which the said general school fund exceeds said expenditures and liabilities shall become part of the general school fund for the next succeeding year, and the amount to be raised by tax for said fund shall be diminished by the amount of said excess. On or before the tenth day of August in each year the city superintendent of schools shall certify and submit in writing to the board of education for its action a statement showing in detail the average attendance of the last preceding school year. The board of education shall administer all moneys appropriated or available for educational purposes in the city of New York, subject to the general provisions of this act relating to the audit and payment of salaries and other claims by the department of finance.

TABLE F.—*Pensions paid to teachers of elementary schools in Europe.*

[Bureau of Education Report, 1902, pp. 2370 and 2371.]

Country or State.	Paid by State or community.	Dues paid by teachers, per cent of salary.	Pension may begin after—	Minimum amount paid, per cent of last salary.	Retirement takes place after—	Maximum amount paid, per cent of last salary.
German Empire:			<i>Years.</i>		<i>Years.</i>	
Prussia.....	Both.....	None.....	10	25	45	75 per cent.
Bavaria.....	Community.....	Yes ^a	5	25	45	Do.
Wurttemberg.....	State.....	None.....	10	40	45	85 per cent.
Saxony.....	Both.....	do.....	10	30	40	80 per cent.
Baden.....	do.....	do.....	10	30	45	75 per cent.
Hesse.....	do.....	do.....	10	45	45	100 per cent.
Mecklenburg-Schwerin.....	Communities.....	do.....	20	(^b)	50	90 per cent.
Mecklenburg-Strelitz.....	Crown.....	do.....	(^c)	(^c)	(^c)	(^c)
Oldenburg.....	State and community.	2 per cent..	10	40	45	80 per cent.
Saxe-Weimar.....	Both.....	None.....	(?)	(?)	37	Do.
Brunswick.....	do.....	do.....	5	33½	50	100 per cent.
Anhalt.....	do.....	do.....	5	33½	50	Do.
Saxe-Altenburg.....	do.....	do.....	10	34	45	86 per cent.
Saxe-Coburg-Gotha.....	do.....	do.....	10	40	40	100 per cent.
Saxe-Meiningen.....	do.....	do.....	10	60	50	Do.
Reuss, sr. line.....	do.....	2 per cent..	10	40	45	80 per cent.
Reuss, jr. line.....	do.....	do.....	10	40	45	Do.
Schwarzburg-Sondersh.....	do.....	None.....	10	40	48	Do.
Schwarzburg-Rudolst.....	do.....	do.....	10	40	50	100 per cent.
Lippe-Detmold.....	do.....	do.....	10	40	45	80 per cent.
Schaumburg-Lippe.....	do.....	do.....	10	30	45	Do.
Waldeck.....	do.....	do.....	10	33½	45	66½ per cent.
Bremen.....	Community.....	do.....	10	40	45	80 per cent.
Lübeck.....	do.....	do.....	10	33½	35	75 per cent.
Hamburg.....	do.....	do.....	10	40	40	80 per cent.
Alsace-Lorraine.....	State and community.	do.....	10	25	45	75 per cent.
Austria.....	Both.....	(^d).....	10	33½	40	100 per cent.
Hungary.....	do.....	(?).....	(?)	(?)	40	\$150-\$200.
Switzerland.....	(^e).....					
Denmark.....	Both.....	(?).....	10	10	45	66½ per cent.
Norway.....	State ^f					
Sweden.....	State.....	None.....	(?)	(?)	30	75 per cent.
Netherlands.....	do.....	do.....	(?)	(?)	40	66½ per cent.
Belgium.....	Communities.....	3 per cent..	12	(?)	30	(?)
France.....	State.....	None.....	(?)	(?)	25	50 per cent.
Italy.....	State ^g	do.....	(?)	(?)	30	(?)
Great Britain.....	State.....	\$15 + \$1.25 for each 10 per cent of increase of salary.	10	(^h)	35	\$100 for each year after 10 years of service.

^a In Bavaria the dues paid by teachers vary considerably in the different parts of the Kingdom—i. e., between \$1.25 in central Franconia and \$25 in lower Palatinate. Also initiation fees are paid.

^b Lowest amount of salary.

^c At pleasure of the Crown.

^d In some Crown lands of Austria dues are paid by teachers.

^e In Switzerland the cantonal governments are, as a rule, opposed to pensioning teachers. Where it is done, it is the result of local agreement. The teachers themselves maintain annuity funds.

^f In Norway pensions are paid to all teachers, but each case is individually decided by Parliament.

^g In Italy the State pension fund is not large. Hence private annuity funds are numerous.

^h See last column.

GENERAL NOTES.—The foregoing statements have reference to men teachers. Women teachers are retired, on an average, ten years earlier, and their pensions amount to about 10 to 20 per cent less than those of the men.

In most German States the communities (or the State) make a single relief payment if a teacher is disabled before he reaches the end of the tenth year of service—i. e., the lower age limit. The same practice prevails in Austria and a few other countries.

TABLE F.—*Pensions paid to teachers of secondary schools in Europe.*

Country or State.	Paid by State or community.	Dues paid by teachers, per cent of salary.	Pension begins after—	Minimum amount paid, per cent of last salary.	Retirement takes place after—	Maximum amount paid, per cent of last salary.
German Empire:			<i>Years.</i>		<i>Years.</i>	
Prussia.....	Both.....	None.....	10	25	40	75 per cent.
Bavaria.....	do.....	do.....	4	70	(?)	100 per cent.
Saxony.....	do.....	do.....	10	30	40	80 per cent.
Württemberg.....	do.....	do.....	10	40	(a)	
Baden.....	do.....	do.....	10	30	40	75 per cent.
Hesse.....	do.....	do.....	5	40	50	100 per cent.
Mechlenburg-Schwerin.....	do.....	do.....	20	50	50	90 per cent.
Saxe-Weimar.....	do.....	do.....	1	40	36	80 per cent.
Oldenburg.....	do.....	do.....	1	50	50	90 per cent.
Brunswick.....	do.....	do.....	3	33½	50	100 per cent.
Saxe-Meiningen.....	do.....	do.....	1	45	40	75 per cent.
Saxe-Altenburg.....	do.....	3 per cent	1	25	40	80 per cent.
Saxe-Coburg-Gotha.....	do.....	1 per cent	1	40	40	100 per cent.
Anhalt.....	do.....	None.....	1	33½	49	Do.
Schwarzburg-Rudolst.....	do.....	do.....	1	40	36	80 per cent.
Schwarzburg-Sondersh.....	do.....	do.....	1	40	37	Do.
Waldeck.....	do.....	do.....	1	33½	26	66½ per cent.
Reuss, sr. line.....	do.....	do.....	1	40	37	80 per cent.
Reuss, jr. line.....	do.....	do.....	1	40	45	Do.
Schaumburg-Lippe.....	do.....	do.....	10	30	37	Do.
Lippe-Deimold.....	do.....	do.....	1	40	37	Do.
Lübeck.....	do.....	do.....	10	33½	35	75 per cent.
Bremen.....	do.....	do.....	1	40	30	80 per cent.
Hamburg.....	do.....	do.....	1	40	50	100 per cent.
Alsace-Lorraine.....	do.....	do.....	10	25	40	75 per cent.
Austria.....	do.....	do.....	8	(?)	30	100 per cent.
Hungary.....	do.....	do.....	10	40	30	Do.
Switzerland.....	(b)	(?)	(?)	(?)	(?)	(?)
Denmark.....	(c)	(?)	10	10	45	66½ per cent.
Norway.....	(d)	(?)	(?)	(?)	(?)	(?)
Sweden.....	State.....	None.....	10	(?)	30	\$900.
Netherlands.....	Both.....	(e)	(?)	(?)	30	66½ per cent.
Belgium.....	State.....	None.....	(?)	(?)	30	Do.
France.....	do.....	10 per cent.	(?)	(?)	30	Do.
Spain.....	(f)	(f)	(f)	(f)	(f)	(f)
Portugal.....	Both.....	10 per cent.	10	33½	25	100 per cent.
Italy.....	(g)	(g)	(g)	(g)	(g)	(g)
Greece.....	State.....	7½ per cent.	(?)	(?)	20	40 per cent.
Russia.....	(i)	(i)	(i)	(i)	(i)	(i)
Great Britain.....	(k)	(k)	(k)	(k)	(k)	(k)

^a In Wurttemberg the pensions may reach 92½ per cent in cases where the salary is not higher than \$600. The rate of increase is 1½ per cent; as high as 85 per cent with salaries over \$600. No pension can exceed \$1,500.

^b The population is not favorably inclined to paying pensions to teachers or other civil officers. Where it is done, it is the result of local agreement.

^c In Denmark each case is decided by the minister of education, but usually according to the scheme indicated in the table.

^d Each case is decided by Parliament.

^e In the Netherlands the teacher pays one year's salary into the pension fund within the first five years of service.

^f In Spain the State pays two-fifths of salary for two years after twenty years of service; three-fifths of salary after twenty-five years, and four-fifths of salary after thirty-five years of service, but only for two years.

^g In Italy teachers may retire from service on account of ill health, and still draw one-half or three-fourths of their salaries, according to the length of service.

^h In Greece an addition of one-fiftieth of the salary is paid for each additional year of service, over and above the 40 per cent paid after twenty years.

ⁱ In Russia the pensions are not uniform; they range between 300 and 400 rubles after twenty-five years of service.

^k In Great Britain a few distinguished schools, such as Eton, pay pensions; the majority of secondary schools, being private institutions, do not pay pensions to teachers.

PENSIONS PAID TO TEACHERS IN THE PUBLIC SCHOOLS OF THE UNITED STATES.

Maryland, Ohio, and New Jersey pension teachers out of government funds. In Maryland no dues are paid; pensions are paid exclusively from government funds. In all the other States below the fund authorized by State law is mainly provided by teachers' dues of from 1 to 2 per cent of salary; the term of service is, with disability, from two to thirty years, without, from twenty to thirty-five years; the annuity is from a minimum of \$200 to one-half of salary at retirement to a maximum of from \$200 to \$1,000—\$1,500—\$2,000 in New York.

In the voluntary associations the dues are 1 to 1½ per cent of salary; retirement with disability is from two to five years, without, fifteen to forty; the annuity is 60 per cent of salary, maximum being \$600.

TABLE F F. — *Pension systems of the public schools in the United States.*

[From the N. E. A., report of the committee on salaries, tenure and pensions, 1905.]

State or community.	Paid by State or community.	Paid in part by State.	Dues paid by teachers per cent of salary.	Pension begins—		Authorized by State law.	Minimum sum paid.	Maximum sum paid.	Other sources of revenue.
				With disability.	Without disability.				
				<i>Years.</i>	<i>Years.</i>				
Maryland	State	Wholly.	None .....	.....	25	Yes	\$200	\$200	None.
Ohio.....	Both.....	Yes.....	\$20 per annum <i>a</i> ..	20	30	Yes.....	200-300	500	Deductions for teachers' absences, fines, assessments of teachers, and 2 per cent of amount of taxation.
New Jersey.....	Both	Yes.....	1 to 2 <i>a</i>.....	.....	20	Yes.....	<i>b f</i> 250	<i>b f</i> 600	(1) Donations, (2) 1 per cent of annuities, (3) interest on annuity fund.
Boston.....	Community <i>p</i> ..	No.....	\$3 each alternate month.	2	<i>e</i> 30	Yes.....	As board determines <i>c f</i> .....	.....	Gifts, legacies, sum set apart by the board, interest on annuity fund.
Greater New York	do.....	No.....	None .....	.....	30	Yes.....	\$600, one-half salary upon retirement.	<i>m</i> \$1,000, \$1,500, \$2,000	(1) Fines, deductions; (2) legacies, gifts; (3) 5 per cent annually of all excise moneys, or fees from liquor licenses.
Chicago	No <i>j</i>	No.....	1 <i>a</i>	20	<i>g</i> 20-25	Yes.....	One-half of salary..	600	Gifts, legacies.
Illinois (cities over 100,000).	No.....	No.....	1 <i>a</i> .....	.....	.....	Yes.....	.....	.....	Do.
Detroit	Yes <i>l</i>	No.....	1 to 3 <i>h</i>	<i>b</i> 20	<i>k</i> 25-30	Yes.....	.....	250	Gifts, legacies, money appropriated by the board or raised by approval of the common council, fees of nonresidents, balance from teachers' salaries.

San Francisco ^a	No.....	No.....	\$12 per year day and \$6 for evening.	5	0.30	Yes.....	\$500	f 600	Gifts, legacies, and not less than one-half the sums forfeited by teachers' absences.
California (all cities)...	No.....	No.....	Yes ^a.....	.....	30	Yes.....	.....	.....	Fines, donations, and miscellaneous sources.
Poughkeepsie.....	No.....	No.....	2.....	.....	.....	.....	.....	.....	Fines, gifts, legacies.
Charleston, S. C.....	No.....	No.....	1.....	30	35	Yes.....	.....	\$250	.....
St. Louis, Brooklyn, Poughkeepsie, Detroit, Chicago, Charleston, S. C., Buffalo, California, Providence, Cincinnati.	No.....	No.....	Generally 1 per cent of salary.	20 to 30	30 to 35	Yes.....	\$250 to one-half of salary. ^d	600	Fines, deductions for teachers' absences, gifts, bequests, legacies, tuition fees of nonresident pupils, miscellaneous sources.

VOLUNTARY ANNUITY ASSOCIATIONS.

New York, Boston, Baltimore, Cincinnati, Philadelphia, Brooklyn, District of Columbia.	No.....	No.....	1 to 1½ per cent of salary.	2 to 5	35 to 40	No.....	60 per cent of salary.	\$600	Initiation fees \$1 to \$10, legacies, honorary memberships.
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^a Voluntary.^b One-half of salary (average annual) for five years preceding.^c Teacher must have paid the sum equal to assessments for thirty years.^d \$100 to \$200 funeral expenses.^e Ten years of which in Boston.^f Any teacher retiring not in receipt of annuity receives one-half of total amount paid into fund.^g Women (20); men (25).^h Limit \$1,000.

ⁱ The board of trustees consists of the president of the board of education, the president pro tempore of the board of education, the chairman of committee on teachers and schools, the superintendent of city schools, and three teachers in cities schools elected by ballot from those contributing to retirement fund, as the board shall prescribe, for a term of three years, one teacher being elected each year.

^j Fund administered by board of education, two teachers elected by contributors, and the superintendent of schools ex officio.

^k Thirty years, twenty years of which must have been in city pensioning; twenty-five years in Detroit render teacher eligible to pension.

^l Twelve of which in Detroit.^m \$1,500 for principal; \$2,000 for supervisor.

ⁿ Fund administered by commission (mayor, superintendent, and county treasurer, who report biennially). The retirement commission consists of five teachers, one at least from principals, one from grammar section, elected for three years.

^o With thirty years' assessments.

^p Administered by superintendent, three female and three male teachers selected by teachers and four members of the school trustees. One male and one female teacher elected annually for a three-year term and two members of the school committee elected annually for a two-years' term. All serve without compensation, but necessary expenses are paid from general fund.

^q Act is mandatory upon all teachers entering service after it takes effect and upon such other teachers as may elect to come under its provisions.

PREREQUISITES IN SCHOLARSHIP AND WRITTEN EXAMINATIONS FOR TEACHERS' POSITIONS.

NEW YORK.

PREREQUISITES FOR LICENSE, ELEMENTARY SCHOOLS.

Principal.—Either (a) or (b).—(a) Graduation from a college or university recognized by the regents of the University of the State of New York, together with at least eight years' successful experience in teaching or supervision. The master's degree in arts or sciences, given as the result of a graduate work in a university, may be accepted in lieu of one year of such experience. The doctor's degree in philosophy or science, given as the result of graduate work in a university, may be accepted in lieu of two years of such experience. (b) Successful experience in teaching or supervision in graded schools for at least ten years, at least five of which must have been in public schools, together with the successful completion of university or college courses satisfactory to the board of examiners, such courses to be in pedagogical subjects, and to amount to not less than one hundred and twenty hours.

Teacher.—Either graduation from a high school and normal or college degree and pedagogical study.

HIGH SCHOOLS.

Principal.—Graduation from a college or university recognized by the regents, and ten years' satisfactory experience in teaching or supervision, at least five of which must have been in secondary schools.

Teacher, junior.—College degree and one year's pedagogical study, or, in lieu of such course, one year's satisfactory experience in teaching secondary schools.

Teacher, assistant.—College degree and three years' experience. One year of graduate work in lieu of experience of one year.

First assistant.—College degree and one year of post-graduate study and five years' experience in teaching in secondary schools, three of which shall have been in the New York City high schools.

EXAMINATIONS—ELEMENTARY.

Teacher.—Written for license No. 1.

HIGH SCHOOL

Teacher.—Written examination; also junior, assistant, first assistant.

CHICAGO.

PREREQUISITES FOR EXAMINATION, ELEMENTARY SCHOOLS.

Principal.—(a) College degree from an accredited college and four years' successful experience; or (b) certificate from accredited normal school and six years' experience; or (c) eight years of successful experience in graded school work.

Teachers.—(a) The equivalent of the Chicago high school course and four years' experience; or (b) certificate from an accredited normal school and two years' experience.

HIGH SCHOOLS.

Teachers.—(a) Degree from accredited college and two years' experience in graded schools; or (b) six years' successful experience in secondary schools.

WRITTEN EXAMINATIONS, ELEMENTARY SCHOOLS.

Principals.—In the fundamentals, high school science papers, and professional study.

Teachers.—The fundamentals, elementary physics, biology and chemistry, and professional study. Normal graduates (Chicago) receive partial certificates to teach in the elementary schools without taking the examination. All others must take the examination.

HIGH SCHOOL, WRITTEN EXAMINATIONS.

Principals—Teachers.—In groups of studies, including subjects taught and professional study.

PROMOTION, ELEMENTARY AND HIGH SCHOOLS.

Automatic within the group. From group to group upon written examination of those attaining 80 per cent in efficiency in teaching.

CHICAGO BOARD OF EDUCATION REPORT.

GENERAL CHARACTER OF EXAMINATIONS.

The candidate will be required to write upon the following subjects:

(1) Principals of elementary schools. A. English. B. History. C. Geography. D. Mathematics. E. Drawing and vocal music. F and G. Science (any two minor papers in science in the examinations of high school teachers). H. Professional study.

(2) Teachers in elementary schools. A. English. B. History. C. Geography. D. Mathematics. E. Drawing and vocal music. F. Science (the elements of physics, biology and chemistry). G. Professional study.

(3) Teachers of German in elementary schools. German examination in addition to examination of teachers in elementary schools.

(4, 5, and 6) Teachers in high schools; teachers of French, German, or Spanish in high schools, and teachers of commercial subjects in high schools.

The examination will consist of major and minor papers. Each candidate will be expected to write one major and four minor, and will not be allowed to take both a major and a minor examination on the same subject.

Psychology and pedagogy will be required of all candidates as a minor. English will be required of all candidates as a minor unless elected as a major. The papers offered may be found in the following list:

Major papers.—Latin, Greek, French, German, Spanish, physiography, biology, physics, chemistry, mathematics, English literature, commercial geography, commercial law, accounting, phonography, ancient and mediæval history, history of continental Europe, English and American history.

(NOTE.—For specifications regarding teachers of drawing in the high schools, see under head of "Teachers of drawing.")

Minor papers.—Psychology and pedagogy, Latin, Greek, French, German, Spanish, physiography, biology, physics, chemistry, astronomy, geology, mathematics, general history, English, civics and political economy, commercial geography, commercial law, accounting, phonography.

Fluency in conversation will be expected of those who take a major in French, Spanish, or German.

A candidate who takes any one of the sciences as a major will on the day following the written test undergo an examination in the laboratory on the science elected with special care as to this phase of science teaching.

The candidate will be required to select his major and minor papers in accordance with the following groups. The major and minor papers will cover the same ground, but the minor papers will be less intensive and technical.

Language group.—Major: Any language in the list of majors. Minors: (1) English; (2) Psychology and pedagogy; (3) General history; (4) Any other subject in the list of minors.

Mathematics group.—Major: Mathematics. Minors: (1) English; (2) Psychology and pedagogy; (3) Any language or science minor; (4) Any other subject in the list of minors.

History group.—Major: History, either (1) Ancient and mediæval, or (2) Modern Continental Europe, or (3) English and American. Minors: (1) English; (2) Psychology and pedagogy; (3) General history; (4) Any other subject in the list of minors.

English group.—Major: English. Minors: (1) Any language in the list of minors; (2) Psychology and pedagogy; (3) General history; (4) Any other subject in the list of minors.

Physical science group.—Major: Physics or chemistry. Minors: (1) Chemistry or physics; (2) English; (3) Psychology and pedagogy; (4) Mathematics.

Natural science group.—Major: Biology or physiography. Minors: (1) Physiography or biology; (2) English; (3) Psychology and pedagogy; (4) Chemistry, astronomy, or geology.

Commercial group.—Major: One of the following: (1) Phonography; (2) Accounting; (3) Commercial law; (4) Commercial geography.

Minors: (1) One additional subject from the preceding list of commercial subjects and (2) English; (3) Psychology and pedagogy. (4) Any one of the following: (1) General history; (2) Mathematics; (3) Civics and economics; manual training in the high schools.

Major: Either (a) Woodworking, including carpentry, cabinetwork, pattern making, and wood turning, or (b) foundry shopwork, or (c) blacksmithing shopwork, or (d) machine-shop shopwork.

Minors: (1) Theory and practice, principles and methods; (2) Drawing, freehand and mechanical; (3) English; (4) Mathematics.

Special certificates.—A candidate for a certificate as a special teacher of manual training, household arts, deaf drawing, physical culture, or music, may be called upon to conduct a class in the special study in which he expects to teach.

A candidate for a certificate as a kindergarten teacher, or as a teacher of any special study except drawing, must take certain papers in the examinations for teachers in the elementary schools as indicated below.

Candidates who pass these examinations will also receive the general certificate for teachers in the elementary schools.

(7) Teachers in kindergartens: A, English; B, History; C, Geography; D, Mathematics; E, Drawing and vocal music; F, Kindergarten theory and practice: (1) General theory of kindergarten education, knowledge of literature of the kindergarten, including Froebel's Mother Play, Education of Men, general pedagogy, and special method; (2) Theory and use of the gifts and occupations; (3) Psychology, including child study; (4) Music.

(8) Teachers of manual training in the elementary schools: A, English; B, History; C, Mathematics; D, Science; E, Drawing; F, General pedagogy and special method; G, Shop technique, woodwork.

(9) Teachers of household arts in elementary schools, teachers of cooking: A, English; B, History; C, Geography; D, Mathematics; E, General pedagogy and special method; F, Cooking: (1) Food products; (2) Chemistry, elementary chemistry, and chemistry of foods and cooking; (3) Practical demonstration. Teachers of sewing: A, English; B, History; C, Geography; D, Mathematics; E, Drawing; F, General pedagogy and special method; G, Sewing: (1) Textiles; (2) Demonstration.

(10) Teachers of the deaf: A, English; B, History; C, Geography; D, Mathematics; E, Drawing and vocal music; F, Science; G, Teaching of the deaf, theory and practice. Practice: (1) General pedagogy and the history and literature of the deaf, principles and methods of instruction of deaf children; (2) Oral examination.

(11 and 12) Special teachers of drawing of elementary and high schools. The candidate must take the regular high school teachers' examination, with the following examination in art as a major, and will be given a high school teacher's certificate in addition to the special drawing teachers: A, History of art; B, Design; C, Mechanical drawing; E, Composition; F, A one-hour sketch in oil, water color, pastel, or clay.

(13) Teachers of physical culture in elementary schools: A, English; B, History; C, Geography; D, Mathematics; E, Music; F, Physical culture, theory and practice: (1) Special method; (2) Systems of physical culture; (3) Physiology and hygiene, including theory and practice of the physical examination; (4) Gymnasium work.

(14 and 15) Teachers of music in elementary and high schools: A, English; B, History; C, Geography; D, Mathematics; E, Drawing; F, Music, theory and practice: (1) General pedagogy and special method; (2) Musical literature and history; (3) Vocal and instrumental examination, piano.

Physical examination and qualifications.

PROMOTION.

Classification of salaries in elementary schools.—There shall be a schedule of salaries for teachers in the elementary schools, which shall include two groups of salaries.

The first group of the schedule shall provide for additional advance in salary year by year for teachers who have reached the maximum salary of the second group and who shall have complied with the conditions named below. No teacher of the first group shall be entitled to extra compensation for teaching special subjects.

Advancement from second to first group: The conditions governing advancement from second to the first group of salaries for elementary teachers and head assistants shall be as follows:

Elementary teachers: Teachers shall be promoted from the second to the first group by a vote of the board of education upon a recommendation of the superintendent of schools. Those teachers shall be eligible for such recommendation and promotion who have served a year at the maximum salary of the second group and whose average in efficiency, as shown by the records in the superintendent's office, shall be 80 per cent or above and who shall attain an average of 80 per cent or above in the following tests:

(a) An examination to test the work and interest of the teacher in any one of the following fields of academic work: English language and literature, general history, physical science, foreign languages (Latin, Greek, German, French, Spanish); algebra and geometry, music, drawing, manual training, household arts, geography (covering physical, mathematical, and commercial geography, with geology); physical culture (covering anatomy and physiology, theory of gymnastics, method of teaching preparation of sets of exercises for different grades and practical work). The credit given to the professional examinations shall be twice that given to the academic examinations, and an average mark of 80 per cent shall be required of all teachers passing these tests. The final mark shall be made up of three items, which shall receive equal credit, as follows:

(a) Efficiency mark for the preceding year, as equalized by the board of district superintendents; (b) mark obtained on the professional study paper of the promotion examination, and (c) mark obtained on the academic paper of the promotion examination: *Provided*, That no examination mark below 70 shall be considered: *And provided further*, That if a candidate divides the examination the paper taken in the preliminary part shall not be credited in the final average unless the candidate has a mark of 80 or above on such paper.

Elementary teachers who have arrived at the maximum salary of the second group, who meet the other requirements of the schedule, and who possess an elementary principal's certificate, shall be admitted to the first group without examination. Elementary teachers who have arrived at the maximum salary of the second group, who meet the other requirements of the schedule and possess a certificate to teach in the high schools, shall be advanced to the first group upon passing the professional examination only. Elementary teachers who have arrived at the maximum salary of the second group, who meet the other requirements of the schedule and who possess certificates to teach music, drawing, German, household arts, or manual training, shall be advanced to the first group upon passing the professional examination only. For the purpose of aiding teachers to prepare for advancement to the first group, classes in studies included in the professional and academic examinations shall be organized and conducted by the principal and faculty of the Chicago Normal School, at such times and places as may be agreed upon later.

Teachers of physical culture: Teachers of physical culture in the elementary schools whose work on the efficiency record is 80 per cent or above, and who have reached the maximum salary in their group, shall be entitled to take the promotion examination provided for

elementary teachers, and upon passing it shall be promoted to group 1, it being understood that the academic subject taken must be some other than physical culture.

Teachers of household arts: Special teachers of household arts in elementary schools, teachers in kindergartens, and teachers of the deaf, whose mark of efficiency is 80 per cent or above, and who have reached the maximum salary in the second group, shall be eligible for admission to the promotion examination provided for the regular teachers in the elementary schools, and upon passing it shall be promoted to group 1, it being understood that the academic subject chosen by the promotion examination by the holder of the special certificate shall not be the same subject as that in which the special certificate was granted.

Teachers of manual training: Teachers of manual training in the elementary schools whose work on the efficiency record is 80 per cent or above, and who have reached the maximum salary in their group, shall be entitled to take the promotion examination provided for elementary teachers, and upon passing it shall be promoted to group 1, it being understood that the academic subject taken must be some other than manual training.

High-school teachers: High-school teachers who have reached the maximum salary of the third group, whose average in efficiency as shown by the records in the superintendent's office shall be 80 per cent or above, shall be advanced to the second group after passing an examination in the methods of teaching the subjects in which they give instruction. High-school teachers who have served a year at the maximum salary of the second group, whose average in efficiency as shown by the records in the superintendent's office shall be 80 per cent or above, shall be advanced to the first group upon passing an examination in school management, psychology, pedagogy, and the history of education. No high-school teacher shall be eligible to the principalship of a high school who has not taken the professional examination required of candidates of the first group.

Principals of elementary schools who have served a year at the maximum salary in the third group, whose average in efficiency as shown by the records in the superintendent's office shall be 80 per cent or above, shall be permitted to advance to the second group of salaries upon passing an examination in school management and methods of instruction in primary grades. Principals who have served a year at the maximum salary in the second group, whose average in efficiency as shown by the records in the superintendent's office shall be 80 per cent or above, shall be permitted to advance to the first group of salaries upon passing an examination in professional work, including school management, psychology, pedagogy, and the history of education: *Provided*, That nothing in this schedule shall be construed as abolishing the restriction upon the salaries of principals on account of the membership of the schools as provided elsewhere.

[Education Report, 1903, p. 1394.]

COMPARATIVE EXPENDITURES.

The two tables following give the comparative expenditures for various purposes in the 100 cities of highest rank in population. These include all cities of an estimated population (1902) greater than 40,000.

Certain of the data from which these tables were computed were taken from Bulletin No. 42 of the Department of Labor, issued September, 1902. Table XIX of that bulletin gives the basis of assessment and the assessed valuation of property. Inasmuch as the legal basis of assessment and the basis allowed by custom are not always the same, the latter was used in the calculation of the true value of property from the assessed value. The first of the tables exhibits the true value, the amount expended for all purposes per \$1,000 of true value, and the amount expended for schools on the same basis. It was found that the average expenditure for schools for the cities named was \$3.83 per \$1,000 of wealth. The variations from this mean will be seen to be considerable. Equally wide differences occur in the total expenditures.

The information contained in the second of these tables was computed from data given in Table XXII of the above-named bulletin. It shows the expenditure for each of the various departments of municipal control in terms of school expenditure—that is, for each dollar of school expenditure the amount expended for each of the other objects is shown. It will be readily seen that the reduction of all these items to the same terms makes a very convenient table for comparison.

TABLE G.—*Value of property and comparative expenditures in certain cities.*

[Education Report 1903, p. 1394.]

	Cities.	True value of real and personal property based on assessment for taxation.	Total amount expended for maintenance and operation of all departments for every \$1,000 of property.	Amount expended for maintenance and operation of schools for every \$1,000 of property.
1	New York City, N. Y.	\$5, 175, 590, 127	\$19.89	\$3.81
2	Chicago, Ill.	1, 872, 902, 200	11.88	4.38
3	Philadelphia, Pa.	1, 151, 283, 170	16.59	2.88
4	St. Louis, Mo.	592, 193, 556	14.71	2.57
5	Boston, Mass.	1, 152, 505, 834	19.00	2.64
6	Baltimore, Md.	614, 612, 859	12.39	2.30
7	Cleveland, Ohio	392, 907, 290	12.23	3.19
8	Buffalo, N. Y.	242, 349, 138	24.20	4.79
9	San Francisco, Cal.	688, 499, 988	8.55	1.69
10	Cincinnati, Ohio.	357, 751, 033	17.37	3.14
11	Pittsburg, Pa.	352, 157, 335	15.35	2.39
12	New Orleans, La.	145, 673, 869	29.50	3.28
13	Detroit, Mich.	353, 212, 142	11.48	2.46
14	Milwaukee, Wis.	275, 374, 811	13.55	2.77
15	Washington, D. C.	254, 408, 333	21.17	4.64
16	Newark, N. J.	158, 585, 635	24.04	5.23
17	Jersey City, N. J.	136, 575, 088	26.34	3.67
18	Louisville, Ky.	169, 250, 000	16.39	3.03
19	Minneapolis, Minn.	170, 354, 175	17.28	4.32
20	Providence, R. I.	192, 801, 860	17.97	3.83
21	Indianapolis, Ind.	193, 777, 425	8.80	2.88
22	Kansas City, Mo.	199, 442, 100	13.79	2.78
23	St. Paul, Minn.	143, 928, 880	16.43	4.06
24	Rochester, N. Y.	145, 561, 215	22.24	3.77
25	Denver, Colo.	134, 364, 115	14.06	5.05
26	Toledo, Ohio.	106, 767, 350	14.74	3.73
27	Allegheny, Pa.	108, 004, 305	15.18	3.36
28	Columbus, Ohio.	131, 028, 800	11.03	3.21
29	Worcester, Mass.	114, 278, 135	20.69	4.53
30	Syracuse, N. Y.	87, 104, 103	26.35	4.71
31	New Haven, Conn.	99, 502, 618	14.60	3.84
32	Paterson, N. J.	68, 098, 589	18.04	4.59
33	Fall River, Mass.	74, 554, 380	21.64	4.37
34	St. Joseph, Mo.	50, 693, 480	17.85	3.16
35	Omaha, Nebr.	90, 935, 465	15.88	4.31
36	Los Angeles, Cal.	146, 755, 860	10.03	3.38
37	Memphis, Tenn.	63, 121, 261	14.49	2.23
38	Scranton, Pa.	70, 062, 138	10.87	4.49

TABLE G.—*Value of property and comparative expenditures in certain cities—Continued.*

	Cities.	True value of real and personal property based on assessment for taxation.	Total amount expended for maintenance and operation of all departments for every \$1,000 of property.	Amount expended for maintenance and operation of schools for every \$1,000 of property.
39	Lowell, Mass.	\$71,674,588	\$19.63	\$4.63
40	Albany, N. Y.	69,469,238	20.90	4.23
41	Cambridge, Mass.	96,216,875	22.42	4.57
42	Portland, Oreg.	144,535,123	6.64	1.86
43	Atlanta, Ga.	79,085,266	14.72	2.55
44	Grand Rapids, Mich.	59,956,729	17.25	5.07
45	Dayton, Ohio	69,791,230	13.51	4.56
46	Richmond, Va.	85,320,567	14.78	1.45
47	Nashville, Tenn.	48,482,300	16.96	3.50
48	Seattle, Wash.	71,634,873	15.63	3.69
49	Hartford, Conn.	79,805,088	18.24	4.83
50	Reading, Pa.	43,942,981	15.73	4.83
51	Wilmington, Del.	43,784,990	15.32	4.45
52	Camden, N. J.	28,654,210	29.21	8.45
53	Trenton, N. J.	53,680,262	14.89	4.14
54	Bridgeport, Conn.	63,236,971	12.37	2.84
55	Lynn, Mass.	52,168,015	23.36	4.56
56	Oakland, Cal.	73,705,945	9.92	4.05
57	Lawrence, Mass.	50,818,446	15.94	3.65
58	New Bedford, Mass.	64,511,991	15.78	3.64
59	Des Moines, Iowa	56,723,400	13.08	4.80
60	Springfield, Mass.	80,716,117	14.40	4.45
61	Somerville, Mass.	53,924,200	19.22	5.46
62	Troy, N. Y.	56,924,599	17.84	3.77
63	Hoboken, N. J.	41,536,341	19.95	4.49
64	Evansville, Ind.	26,346,190	22.72	6.65
65	Manchester, N. H.	45,205,017	13.96	2.78
66	Utica, N. Y.	40,943,240	15.86	4.13
67	Peoria, Ill.	123,907,170	5.60	1.60
68	Charleston, S. C.	35,019,802	17.33	2.21
69	Savannah, Ga.	52,788,282	13.75	a 2.06
70	Salt Lake City, Utah.	48,131,882	16.41	5.49
71	San Antonio, Tex.	46,144,507	9.05	2.34
72	Duluth, Minn.	41,617,181	24.18	5.81
73	Erie, Pa.	26,209,984	16.90	5.26
74	Elizabeth, N. J.	18,188,897	26.08	6.95
75	Wilkesbarre, Pa.	36,274,818	10.26	3.97
76	Kansas City, Kans.	36,930,000	14.89	3.16
77	Harrisburg, Pa.	42,463,732	10.55	3.71
78	Portland, Me.	46,214,560	15.02	3.02
79	Yonkers, N. Y.	54,587,471	15.19	3.79
80	Norfolk, Va.	41,988,120	20.08	1.39
81	Waterbury, Conn.	38,400,861	11.02	4.68
82	Holyoke, Mass.	39,951,930	19.82	4.95
83	Fort Wayne, Ind.	34,450,700	10.56	3.24
84	Youngstown, Ohio.	40,135,720	10.36	3.62
85	Houston, Tex.	41,301,406	16.61	3.03
86	Covington, Ky.	35,558,325	13.24	2.61
87	Akron, Ohio	34,041,133	11.03	4.81
88	Dallas, Tex.	47,969,800	9.73	1.93
89	Saginaw, Mich.	21,680,728	19.32	6.56
90	Lancaster, Pa.	22,691,278	10.98	3.92
91	Lincoln, Nebr.	29,599,472	11.83	3.98
92	Brockton, Mass.	28,680,853	22.14	4.87
93	Binghamton, N. Y.	19,208,203	23.06	8.14
94	Augusta, Ga.	24,498,261	20.92	b 3.30
95	Pawtucket, R. I.	35,412,900	18.73	3.80
96	Altoona, Pa.	23,133,333	11.88	3.83
97	Wheeling, W. Va.	33,464,231	13.11	2.82
98	Mobile, Ala.	32,923,846	8.45	c 1.39
99	Birmingham, Ala.	29,492,816	14.00	1.72
100	Little Rock, Ark.	39,286,712	5.08	1.94

a School statistics include expenditures for county of Chatham.

b School statistics from Report of Commissioner of Education, 1902.

c School statistics include only amount expended by State and county.

TABLE H.—Amount expended by each of the municipal departments in the

[Education report, 1903.]

City.		Police department.	Police courts, jails, workhouses, reformatories, etc.	Fire department.	Health department.	Hospitals, asylums, almshouses, and other charities.	Libraries, art galleries, museums, etc.	Parks.	Sewers.	Municipal lighting.
1		2	3	4	5	6	7	8	9	10
1	New York, N. Y.	\$0.516	\$0.066	\$0.240	\$0.058	\$0.210	\$0.037	\$0.069	\$0.021	\$0.138
2	Chicago, Ill.	.449	.031	.200	.023	.061	.025	.092	.034	.058
3	Philadelphia, Pa.	.914	.373	.331	.075	.212	.077	.135	.082	.372
4	St. Louis, Mo.	1.043	.074	.504	.101	.432	.024	.075	.064	.384
5	Boston, Mass.	.576	.371	.422	.066	.396	.087	.137	.129	.253
6	Baltimore, Md.	.683	.086	.359	.066	.219	.029	.146	.028	.229
7	Cleveland, Ohio	.330	.092	.386	.078	.113	.065	.061	.038	.206
8	Buffalo, N. Y.	.682	.020	.593	.040	.116	.085	.172	.009	.302
9	San Francisco, Cal.	.676	.139	.564	.055	.221	.040	.143	.054	.218
10	Cincinnati, Ohio	.493	.119	.419	.038	.211	.076	.040	.028	.302
11	Pittsburg, Pa.	.580	.....	.663	.102	.175	.149	.193	.052	.363
12	New Orleans, La.	.484	.077	.558	.093	.124	.020	.125	.042	.....
13	Detroit, Mich.	.623	.013	.639	.058	.065	.058	.125	.....	.....
14	Milwaukee, Wis.	.447	.047	.593	.055	.012	.081	.069	.125	.274
15	Washington, D. C.	.591	.233	.225	.039	.344	.007	.063	.115	.209
16	Newark, N. J.	.516	.049	.387	.091	.150	.048	.004	.085	.262
17	Jersey City, N. J.	.842	.....	.482	.016	.057	.062	.023	.042	.322
18	Louisville, Ky.	.533	.207	.448	.016	.127	.....	.090	.029	.294
19	Minneapolis, Minn.	.294	.046	.441	.032	.122	.057	.093	.028	.210
20	Providence, R. I.	.502	.006	.480	.034	.053	.030	.064	.097	.393
21	Indianapolis, Ind.	.285	.004	.324	.028	.068	.047	.109	.019	.202
22	Kansas City, Mo.	.460	.045	.447	.056	.075	.051	.175	.040	.142
23	St. Paul, Minn.	.315	.060	.342	.018	.042	.026	.097	.028	.229
24	Rochester, N. Y.	.361	.029	.437	.051	.158	.006	.062	.006	.454
25	Denver, Colo.	.236	.016	.228	.037	.051	.035	.103	.029	.135
26	Toledo, Ohio.	.277	.054	.292	.035	.001	.027	.112	.032	.197
27	Allegheny, Pa.	.379	.....	.406	.043	.206	.087	.078	.034	.....
28	Columbus, Ohio.	.294	.031	.429	.045	.037	.023	.027	.023	.179
29	Worcester, Mass.	.289	.....	.324	.060	.265	.065	.043	.449	.235
30	Syracuse, N. Y.	.335	.033	.428	.077	.247	.064	.075	.....	.270
31	New Haven, Conn.	.499	.054	.374	.020	.204	.036	.057	.051	.228
32	Paterson, N. J.	.397	.011	.384	.026	.174	.044	.063	.036	.277
33	Fall River, Mass.	.424	.....	.377	.078	.452	.046	.005	.....	.306
34	St. Joseph, Mo.	.383	.056	.383	.011	.106	.048	.056	.001	.002
35	Omaha, Nebr.	.232	.027	.301	.021	.024	.042	.052	.054	.204
36	Los Angeles, Cal.	.248	.015	.251	.026	.029	.038	.124	.017	.144
37	Memphis, Tenn.	.721	.....	.212	.472	.241	.056	.021	.022	.350
38	Seranton, Pa.	.185	.011	.781	.027	.....	.031	.013	.025	.149
39	Lowell, Mass.	.411	.....	.358	.036	.325	.019	.034	.037	.250
40	Albany, N. Y.	.532	.022	.483	.057	.242	.033	.153	.050	.306
41	Cambridge, Mass.	.292	.....	.205	.012	.324	.047	.048	.217	.164
42	Portland, Oreg.	.199	.020	.209	.021	.017	.....	.047	.018	.184
43	Atlanta, Ga.	.848	.....	.705	.592	.338	.012	.081	.048	.458
44	Grand Rapids, Mich.	.278	.044	.402	.054	.050	.025	.076	.023	.....
45	Dayton, Ohio.	.266	.043	.244	.024	.066	.033	.008	.006	.165
46	Richmond, Va.	.841	.033	.746	.074	.346	.005	.054	.080	.275
47	Nashville, Tenn.	.524	.028	.525	.078	.139	.029	.....	.....	.278
48	Seattle, Wash.	.325	.035	.370	.055	.032	.071	.075	.044	.126
49	Hartford, Conn.	.313	.015	.301	.030	.208	.028	.086	.037	.151
50	Reading, Pa.	.239	.....	.198	.022	.....	.019	.065	.157	.325
51	Wilmington, Del.	.420	.016	.187	.026	.063	.036	.054	.046	.234
52	Camden, N. J.	.381	.025	.356	.029	.044	.007	.006	.018	.347
53	Trenton, N. J.	.395	.012	.328	.030	.081	.025	.067	.020	.249
54	Bridgeport, Conn.	.382	.045	.421	.026	.379	.064	.106	.047	.310
55	Lynn, Mass.	.338	.....	.402	.049	.462	.059	.038	.039	.225
56	Oakland, Cal.	.218	.025	.256	.048	.007	.053	.017	.014	.214
57	Lawrence, Mass.	.350	.....	.320	.079	.385	.064	.038	.093	.196
58	New Bedford, Mass.	.492	.....	.335	.128	.289	.059	.091	.032	.222
59	Des Moines, Iowa	.186	.016	.296	.013	.009	.041	.111	.043	.181
60	Springfield, Mass.	.188	.....	.271	.019	.160	.083	.064	.036	.185
61	Somerville, Mass.	.224	.....	.220	.027	.139	.057	.032	.034	.199
62	Troy, N. Y.	.520	.021	.299	.092	.414	.....	.011	.030	.387
63	Hoboken, N. J.	.580	.018	.444	.036	.082	.045	.024	.031	.147
64	Evansville, Ind.	.294	.009	.344	.012	.013	.....	.009	.022	.103
65	Manchester, N. H.	.362	.021	.705	.102	.164	.042	.042	.033	.472
66	Utica, N. Y.	.245	.014	.447	.077	.105	.036	.041	.022	.372
67	Peoria, Ill.	.318	.075	.313	.030	.114	.055	.143	.026	.175

a Less than one mill.

100 largest cities of the United States for every dollar expended for schools.

pages 1396 and 1397.]

Street cleaning.	Street sprinkling.	Other street expenditures.	Garbage removal.	Interest on debt.	Waterworks.	Gas works.	Electric-light plants.	Docks and wharves.	Ferries and bridges.	Markets.	Cemeteries.	Bath houses, and bathing pools and beaches.	Other.	Total expenditures (excluding schools).	
11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	
\$0.147	\$0.005	\$0.222	\$0.133	\$0.693	\$0.152			\$0.043	\$0.045	\$0.003	(a)	\$0.004	\$1.375	\$4.217	1
.073		.036	.065	.185				.002	.014	(a)		.002	.191	1.713	2
.096		.135	.206	.430	.425			.004	.030	.002	(a)	.003	.845	4.752	3
.085	.099	.192	.142	.510	.428			.038		.001			.499	4.711	4
.117	.053	.539	.204	1.113	.201				.145	.004	\$0.022	.051	1.299	6.194	5
.146	(a)	.137	.116	1.091	.278			.004	.014	.021		.005	.709	4.371	6
.046		.038	.081	.567	.218			.071		.016	.023		.381	3.822	7
.123		.102	.101	.570	.375			.044	.007	.012	(a)	.002	.685	4.048	8
.152	.011	.094		.012					.006				1.659	4.049	9
.207		.105	.023	.154	.426			.003	.031	.011			.438	4.517	10
.300		.200	.111	1.134	.274			.005	.027	.014			1.071	5.408	11
.219		.033	.201	1.673					(a)	.008			3.948	7.991	12
.185		.401	.074	.382	.130		.124	(a)	.009	.008			.796	3.728	13
.144	.103	.200	.237	.412	.198			.023	.079			.014	.757	3.880	14
.149	.003	.303	.103	.486	.273				.011	.006		.002	.846	4.039	15
.167			.083	.965	.277			(a)	.004	.025		.005	.468	3.593	16
.135		.310		1.986	1.109			.009					.793	6.192	17
.212		.289		.942	.286			.017			.001		.912	4.409	18
.055	.152	.088	.001	.511	.181				.034			.007	.637	2.995	19
.081		.313	.039	.864	.183				.041		.033	.001	.464	3.684	20
.100	.074	.048	.074	.230	.005				.009	.017			.403	2.055	21
.163	.017	.110	.034	.585	.337				.011	.005		.001	1.195	2.956	22
.258	.047		.035	.691	.169				.073	.004			.739	3.176	23
.164	.072	.105	.194	.952	.186				.042		.062	.005	1.535	4.867	24
.061	.065	.097	.005	.197						.004			.476	1.783	25
.111		.183	.030	.817	.169	\$0.006			.061	.015	.024		.500	2.947	26
.093		.104	.077	.706	.575		.271	.009		.015			.427	3.516	27
.171		.263	.037	.812	.294		(a)		.001	.021			.495	3.243	28
.080	.070	.451	.036	.831	.098				.032		.048	.001	.211	3.565	29
.199	.036	.186	.160	.721	.263				.051	.017	.004	.012	1.390	4.593	30
.104	.072	.211	.015	.421				(a)	.037				.846	2.793	31
.169	.012	.130	.095	.486								.062	.672	2.923	32
.071	.029	.382	.092	.718	.159								.753	3.945	33
.056		.377	.019	.467			.150		.003	.006			2.509	4.639	34
.058		.113	.007	.662									.879	2.682	35
.071	.112	.204	.024	.139						.003			.511	1.963	36
.072	.148	.694		1.142				.051	.106	.055			.648	5.496	37
.050		.163		.176					.001				.387	1.417	38
.085	.031	.163	.101	.528	.284				.029		.024		.460	3.241	39
.042		.235	.001	.741	.420				.015	.009		.006	.595	3.937	40
.069	.061	.364	.128	.740	.180				.048		.041	.006	.957	3.936	41
.146		.039	.017	1.131	.129				.031				.269	2.571	42
		.559		.948	.672				.007		.074		.674	5.981	43
.143		.041	.020	.288	.195		.077		.017	.006	.054		.587	2.398	44
.058	.002	.049	.038	.541	.128			.001	.036	.016			.188	1.962	45
.276	.012	.447	.163	3.028	.274	1.100			.034	.054	.072		1.244	9.167	46
	.071	.304	.209	.948	.351					.014			.342	3.845	47
.064		.117	.004	1.044	.246			.009	(a)				.624	3.244	48
.113	.059	.317	.064	.486	.197				.035		.011	.005	.312	2.779	49
.070		.199	.081	.289	.209					.005			.367	2.256	50
.069		.191	.144	.414	.268							.001	.307	2.433	51
.062		.119	.041	.518	.245								.254	2.456	52
.068		.068	.083	.654	.219								.294	2.598	53
.156	.041	.304	.148	.399					.082				.485	3.353	54
.036	.090	.334	.151	.857	.323						.121		.587	4.122	55
.059	.050	.076		.079				.027					.299	1.445	56
.045	.063	.163	.161	.528	.483				.039		.057		.294	3.361	57
.063		.239	.102	.662	.153			.025	(a)		.138	.003	.296	3.333	58
.062		.039	.004	.187					.059		.029	.002	.442	1.725	59
.069	.075	.227	.064	.389	.121				.005			.001	.269	2.233	60
.053		.283	.108	.166	.176								.800	2.521	61
.494	.035	.052	.138	.384	.358				.001	.005	.003	(a)	.471	3.721	62
.085		.009	.047	.348	.859						.027	.008	.648	3.442	63
.088	.040	.030	.028	.593	.322			.008	.005	.006	.070		.343	2.354	64
.068	.028	.368	.138	.649	.247				.038		.099		.429	4.013	65
.137		.042	.135	.195					.066			.006	.900	2.899	66
.084		.095	.003	.258					.038				.757	2.486	67

^b School statistics for eleven months.

TABLE H.—Amount expended by each of the municipal departments in the 100

	City.	Police department.	Police courts, jails, workhouses, reformatories, etc.	Fire department.	Health department.	Hospitals, asylums, almshouses, and other charities.	Libraries, art galleries, museums, etc.	Parks.	Sewers.	Municipal lighting.
	1	2	3	4	5	6	7	8	9	10
68	Charleston, S. C.	\$1.159		\$0.622	\$0.153	\$0.886	\$0.006	\$0.120	\$0.092	\$0.351
69	Savannah, Ga. <i>a</i>	.677	(b)	.595	.138	.138		.067	.037	.283
70	Salt Lake City, Utah	.153	\$0.019	.162	.019	.037	.021	.029	.013	.117
71	San Antonio, Tex.	.435		.406	.138	.066		.117	.031	
72	Duluth, Minn.	.171	.057	.363	.025	.054	.035	.035	.035	.097
73	Eric, Pa.	.223	.013	.382	.048		.049	.026		.270
74	Elizabeth, N. J.	.421	.005	.203	.052	.156			.017	.178
75	Wilkes-Barre, Pa.	.243	.007	.249	.022			.003	.049	.279
76	Kansas City, Kans.	.450	.045	.345	.197		.015	.011	.034	.285
77	Harrisburg, Pa.	.194		.127	.161	.001		.022	.006	.214
78	Portland, Me. <i>c</i>	.303		.436	.030	.255	.043	.030	.176	.269
79	Yonkers, N. Y.	.390	.041	.235	.118	.023	.021	.114	.018	.191
80	Norfolk, Va.	1.042	.001	.790	.455	.213	.025	.166	.334	.281
81	Waterbury, Conn.	.213	.026	.192	.014		.005	.021	.037	.127
82	Holyoke, Mass.	.246		.372	.033	.256	.030	.038	.016	.153
83	Fort Wayne, Ind.	.286		.499	.043		.045	.095	.019	.261
84	Youngstown, Ohio	.307	.020	.243	.044	.094	.020	.010	.033	.166
85	Houston, Tex.	.422		.509	.186			.015	.026	.174
86	Covington, Ky.	.417	.077	.361	.175	.196			.035	.215
87	Akron, Ohio.	.193	.017	.244	(b)	.048	.055	.010	.009	.163
88	Dallas, Tex.	.423	.062	.539	.215		.038	.031	.001	.257
89	Saginaw, Mich.	.231	.019	.211	.019	.100	.017	.003	.007	.126
90	Lancaster, Pa.	.180		.172	.017	.014			.009	.309
91	Lincoln, Nebr.	.133	.012	.246	.028	.002	.035	.001	.021	.117
92	Brockton, Mass.	.294		.389	.074	.277	.047		.082	.231
93	Binghamton, N. Y.	.185	.019	.169	.036	.085	.012	.020	.017	.288
94	Augusta, Ga.	.606	.058	.563	.082	.238		.010	.048	.256
95	Pawtucket, R. I.	.345		.284		.159	.053	.001	.082	.246
96	Altoona, Pa.	.197	.007	.271	.022				.034	.185
97	Wheeling, W. Va.	.389	.066	.445	.044	.024	.053		.009	
98	Mobile, Ala.	.840	.024	.521	.043	.216		.039	.059	.399
99	Birmingham, Ala. <i>a</i>	.754	.238	.644	.058	.094		.668	.009	.299
100	Little Rock, Ark.	.404		.376	.025	.104		.047	.013	

a School statistics from Report Bureau Education 1902.*b* Less than one mill.

largest cities of the United States for every dollar expended for schools—Continued.

Street cleaning.	Street sprinkling.	Other street expenditures.	Garbage removal.	Interest on debt.	Waterworks.	Gas works.	Electric-light plants.	Docks and wharves.	Ferries and bridges.	Markets.	Cemeteries.	Bath houses, and bathing pools and beaches.	Other.	Total expenditures (excluding schools).	
11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	
\$0.193	\$0.019	\$0.215	\$0.305	\$2.011						\$0.040			\$0.712	\$6.840	68
.118	.008	.317	.325	1.222	\$0.219			\$0.004		.039	\$0.042		.540	4.805	69
.055	.094	.076	.038	.636	.141						.034		.332	1.985	70
.162	.045	.664	.129										.670	2.868	71
.016	.031	.164		1.170	.150	\$0.145			\$0.096	.003			.508	3.161	72
.039		.090		.279	.455			.005	.004				.324	2.212	73
		.212	.056	1.008									.434	2.746	74
		.265		.169							.014		.279	1.581	75
.115		.138		1.219					.069		.002		.792	3.717	76
.021		.229	.003	.365	.183				(b)				.313	1.843	77
.136		.340	.027	.589					.066		.174	\$0.001	1.096	3.974	78
.081	.035	.117	.151	.782	.263			.003	.009			.011	.394	3.005	79
.607	.019	.736		4.226	1.080				.057	.008	.143		3.158	13.351	80
.054		.084	.088	.341	.097								.031	1.353	81
.042	.046	.080	.087	.473	.141				.008			.002	.990	3.017	82
.094	.001	.080	.064	.209	.215				.014	.002			.325	2.256	83
.139		.064	.008	.227	.177								.308	1.862	84
		.468	.145	1.207					.001	.265			1.057	4.481	85
.093		.298		.935	.438					.001			.826	4.072	86
.031	.033			.128					.011				.320	1.264	87
.114	.031	.241	.018	1.172	.354								.533	4.032	88
.061		.181	.002	.397	.178			.003	.040		.033		.301	1.943	89
.064		.160	.070	.277	.290								.238	1.803	90
.027		.057	.004	.745	.204				.009		.023		.301	1.972	91
.049	.071	.568	.056	.652	.115						.020		.580	3.510	92
.067	.004	.128		.121	.186				.007				.492	1.833	93
.018	.022	.060	.053	1.065	.341				.021		.081		1.058	4.588	94
.106	.064	.180	.026	1.310	.444				.001		.051		.564	3.925	95
.055		.147		.426	.237				.006	.009			.499	2.101	96
.102		.011	.091	.278	.541	.846	\$0.241			.022	.014		.456	3.641	97
.107		.576		.810	.501			.026		.082	.085		.730	5.067	98
		.500	.279	2.018					.019		.035		1.079	6.089	99
		.154		.071			.113				.014		.262	1.603	100

c Data are for nine months only.

The table following is for the school year 1902-3, and is compiled from the report of the United States Commissioner of Education for 1903. The numbered columns and footnotes will be found in the report as follows: Column 1, pages 2458 and 2459; column 2, page 1394; column 3, pages 2437-2443, inclusively; columns 4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 14, pages 1446-1467, inclusive.

The cities considered are those given in the above-mentioned report on pages 2460 and 2461.

The true value of real and personal property, based on assessment for taxation (given in column 2 of this table), is not the legal basis, but that allowed by custom, and is based on Table XIX, Bulletin No. 42 of the Department of Labor, issued September, 1902. (See page 1394, Report Bureau of Education for 1903, and above-mentioned Table XIX.)

SUMMARY OF FACTS SHOWN IN TABLE I.

(1) A maximum amount of school tax permitted by law. In some cases there is a definite apportionment for various purposes; in nearly all cases there is a recognition of the principle of definite provision for school expenses.

(2) The existence of school funds, and in some cases there are State apportionments in addition to State taxation.

The raising of money by county and other taxes in addition to city and State. (See column 6.)

The raising of money by other means. (See column 7.)

The existence (in some cases) of a fund in addition to the above-mentioned sources, derived from bond issues, loans, etc. (See column 9 and footnote.)

(3) An amount available for use during the year, in nearly every case largely in excess of money received from all current sources.

(4) Amounts expended for current expenses, in nearly every case in excess of current receipts. (See columns 8 and 14.)

(5) Washington is ninth in each of the main items of expense.

[Table I shows that Washington is thirty-fifth of these cities in the highest and in the lowest paid high school salaries.]

TABLE I.

Cities.	Receipts from all sources.					
	1	2	3	4	5	6
	Popula- tion, 1900.	True value of real and per- sonal property, based on assess- ment for taxation.	Maximum amount of school tax permitted by law, given in mills.	From State apportion- ment of taxes.	From city appropria- tions or taxes.	From county and other taxes.
New York, N. Y.	3,437,202	\$5,175,590,127	(a)			
Chicago, Ill.	1,698,575	1,872,902,200		\$342,046	\$7,196,556	
Philadelphia, Pa.	1,293,697	1,151,283,170	(b)			
St. Louis, Mo.	575,238	592,193,556	p 6.00	193,099	1,612,237	\$319,624
Boston, Mass.	560,892	1,152,505,834	q 3.40			
Baltimore, Md.	508,957	614,612,859	4.0043	281,938	d 1,423,122	
Cleveland, Ohio.	381,768	392,907,290	9.80	165,040	1,922,463	
Buffalo, N. Y.	352,387	242,349,138		147,865	1,358,366	
San Francisco, Cal.	342,782	688,499,988		777,106	405,338	
Cincinnati, Ohio.	325,902	357,751,033	5.00	177,827	f 741,046	
Detroit, Mich.	285,704	353,212,142		224,073	998,873	
Milwaukee, Wis.	285,315	275,374,811	r 3.75	229,890	355,000	225,612
Washington, D. C.	278,718	254,408,333		i 812,798	812,797	
Newark, N. J.	246,070	158,585,635	(c)	420,563	557,500	
Minneapolis, Minn.	202,718	170,354,175	4.00	120,314	f 770,498	
Providence, R. I.	175,597	192,801,860		31,391	646,283	31,465
Indianapolis, Ind.	169,164	193,777,425	5.60	162,403	640,173	12,782
Kansas City, Mo.	163,752	199,442,100	s 6.00	105,475		753,711
St. Paul, Minn.	163,065	143,928,880	2.50	5,408	578,680	
Rochester, N. Y.	162,008	145,561,215	(D)	77,288	645,775	
Denver, Colo.	133,859	134,364,115	1.10		707,031	i 363,211
Toledo, Ohio.	131,822	106,767,350	7.7	56,426	(433,215)	
Allegheny, Pa.	129,896	108,004,305	3.0	97,650	516,208	
Columbus, Ohio.	125,560	131,028,800	7.0	52,707	431,733	
Worcester, Mass.	118,421	114,278,135	(B)		b 590,920	
Syracuse, N. Y.	108,374	87,104,103	(B)	59,305	382,197	
New Haven, Conn.	108,027	99,502,618	3.0		438,249	
Paterson, N. J.	105,171	68,098,589	(A)	132,507	185,000	
St. Joseph, Mo.	102,979	50,693,480	10.00	43,290		201,454
Omaha, Nebr.	102,555	90,935,465	3.5	41,612	234,423	
Los Angeles, Cal.	102,479	146,755,860	2.0	252,181	108,946	178,753
Lowell, Mass.	94,969	71,674,588	(E)		342,922	
Albany, N. Y.	94,151	69,469,238	(A)	37,276	274,464	
Cambridge, Mass.	91,886	96,216,875			430,604	
Portland, Oreg.	90,145	144,535,123	11.25	33,901	122,574	195,439
Atlanta, Ga.	89,872	79,085,266	(F)	25,551	158,735	
Grand Rapids, Mich.	87,565	59,956,729	(B)	72,176	238,740	
Dayton, Ohio.	85,333	69,791,230	9.0	39,914	360,475	
Reading, Pa.	78,961	43,942,981	4.0	70,045	192,639	
Camden, N. J.	78,935	28,654,210		86,706	195,494	
Lawrence, Mass.	62,559	50,818,446	(E)		239,839	
New Bedford, Mass.	62,442	64,511,991	(G)		237,500	
Somerville, Mass.	61,643	53,924,200			356,327	

Statistics 1901-2.

A. No limit.

B. No definite limit.

C. No limit by law.

D. Twenty-five dollars per registered pupil.

E. Not fixed. Reasonable expenditures.

F. No specific tax.

G. No law. (In 1901; 1903, 1905).

a Includes balances brought forward, receipts from loans, etc.

b Appropriated by council.

c Includes merchants and manufacturers' tax and State school fund.

d Includes \$361,384 appropriated for sites and buildings which are not under the control of the school board.

e Includes regents apportionment.

f Levied by school board.

g Includes primary school fund.

h Receipts from loans and bond sales not handled by school board.

TABLE I.

Receipts from all sources.			Expenditures for all purposes.				
7	8	9a	10	11	12	13	14
From all other sources.	Total.	Amount available for use during the year.	Permanent investments and lasting improvements.	Teaching and supervision.	Current and incidental expenses.	Evening schools.	Total.
	\$20,421,389	\$42,271,699	\$6,037,425	\$14,549,973	\$5,214,129	\$431,029	\$26,232,556
\$603,175	8,141,777	12,093,684	2,039,952	5,036,775	1,520,406	(bb)	8,597,133
	b 4,950,232	5,608,076	776,727	2,601,999	2,156,411	51,082	5,586,219
141,185	2,266,145	c 2,553,470	687,382	1,192,292	390,163	14,070	2,283,907
	4,313,858	4,313,858	1,811,859	2,426,851	478,091	97,027	4,313,858
4,801	1,709,861	1,709,861	cc 405,860	1,032,216	262,989	8,996	1,709,861
112,763	2,200,266	4,039,657	631,499	1,200,036	577,738	7,981	2,417,304
1,589	1,507,820	e 1,992,116	445,929	884,238	341,615	11,141	1,682,923
65,661	1,248,135	1,392,354	119,924	1,010,379	252,654	(bb)	1,382,957
31,314	950,187	1,058,410	53,621	803,774	159,078	6,759	1,023,232
16,566	1,239,512	g 1,341,857	148,322	738,970	250,496	5,509	1,143,297
11,442	821,944	h 1,162,418	(dd)	681,265	129,030		810,295
	1,625,595	1,625,595	357,808	954,888	298,619	6,494	1,617,809
5,366	983,429	1,111,160	20,618	695,768	250,611	40,289	1,007,286
15,085	905,897	1,132,851	91,186	650,449	195,285		936,920
10,857	719,996	858,058	40,113	490,468	252,607	34,570	817,758
48,533	863,891	k 1,202,698	92,776	496,078	206,566	1,350	796,700
27,592	886,778	1,389,163	81,748	457,817	287,641		827,206
	584,088	584,088	21,234	307,611	95,206		424,051
8,656	731,719	1,109,860	277,470	409,338	116,814	11,908	815,530
26,813	1,097,055	1,241,722	280,018	581,424	305,592		1,167,034
10,142	499,783	571,704	67,340	311,965	108,598	359	488,262
11,146	625,004	981,084	158,814	295,152	172,346	e e 1,556	627,868
6,178	490,618	814,703	103,160	342,374	122,153		567,687
3,898	594,818	599,303	4,128	416,494	149,638	27,561	597,821
2,836	444,338	761,171	76,634	322,489	103,653	1,335	504,111
	438,249	468,021	23,846	295,909	111,151	5,897	436,803
17,508	335,015	339,170	6,198	231,184	75,480	7,879	320,741
4,343	249,087	361,167	56,017	145,734	80,557	373	282,681
266,333	542,369	n 835,771	22,259	299,994	153,070	2,022	477,345
3,511	543,391	743,634	6,333	463,640	116,988	1,243	588,204
	342,922	342,922		218,870	104,010	19,853	342,733
	311,741	505,079	1,475	224,530	82,422	2,937	311,364
51,019	481,623	599,455	35,662	341,837	107,810	8,608	ff 494,934
12,012	363,926	384,366	41,320	238,449	67,531		347,900
	184,286	184,286	2,625	gg 163,890	17,771	(bb)	184,286
85,786	396,702	511,232	35,498	264,116	119,378	340	419,332
3,453	403,842	744,699	92,337	267,528	96,613		456,478
754	263,348	355,759	18,448	150,644	55,120	874	225,086
2,869	285,069	295,864	10,386	177,036	95,551	3,403	286,376
	239,839	239,839	46,430	150,487	42,922	(bb)	239,839
	244,705		60,001	155,207	68,142	7,503	290,853
	356,327	356,327	58,501	228,081	62,869	6,876	356,327

i From federal treasurer.

k Includes common school fund.

l General fund.

m Includes contingent tax levy and State fund.

n Includes license fees.

o Special taxation.

p Local tax.

q Four-tenths for buildings; 0.25 for repairs.

r Twenty-five hundredths for repairs. [School Board Report for 1904 gives: Local, 3.5; State, 0.7; county, 0.7; total, 4.9.]

s Six without people's consent; 10 with consent.

bb Included in other items of expenditures.

cc Includes \$361,384 expended for sites and buildings. (See d.)

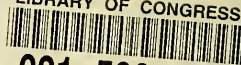
dd Not handled by school board; city council erects buildings.

ee Salaries only.

ff Includes \$1,017 for vacation schools.

gg Includes salaries of clerks and janitors.

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